

# ANSWER BOOK

for the

**COMPTOMETER  
COURSE  
FOR  
BUSINESS TRAINING**



**COMPTOMETER DIVISION**

FELT & TARRANT MFG. CO.

CHICAGO, ILLINOIS





Addition Drill Page 9		Addition Lesson 1 Page 10	18. 276 19. 323 20. 179	56. 339 57. 451 58. 457	
1. 15		1. 330	21. 276 22. 200	59. 464 60. 431	
2. 15		2. 330	23. 166	61. 490	
3. 15		3. 130	24. 319	62. 452	
4. 15		4. 230	25. 288	63. 471	
5. 15		5. 330		64. 520	
6. 15		6. 430	26. 341	65. 385	
7. 15		7. 530	27. 265	66. 292	
8. 15		8. 310	28. 311	67. 405	
9. 165		9. 320		68. 359	
10. 165		10. 330		69. 423	
11. 165		11. 340	Controlled-Key (Cont'd) Page 13		
12. 165		12. 350		70. 298	
13. 165		13. 128		71. 454	
14. 165		14. 228	29. 215	72. 655	
15. 165		15. 328	30. 190	73. 485	
		16. 428	31. 168	74. 489	
		17. 528	32. 275	75. 544	
16. 165		18. 310	33. 250	76. 355	
17. 65		19. 320	34. 264	77. 346	
18. 115		20. 330	35. 262	78. 420	
19. 165		21. 340	36. 297	79. 343	
20. 215		22. 350	37. 329	80. 434	
		23. 266	38. 295	81. 298	
21. 265		24. 284	39. 261	82. 393	
22. 155			40. 258	83. 330	
23. 160			41. 192	84. 412	
24. 165			42. 216		
25. 170		Controlled-Key Page 12			
26. 175		1. 204		Multiplication Lesson 3 Page 16	
27. 175		2. 258	Touch Addition Lesson 2 Page 14		1. 9
28. 145		3. 227		2. 25	
29. 109		4. 249		3. 49	
30. 142		5. 277	43. 355	4. 81	
		6. 272	44. 481	5. 64	
31. 182		7. 262	45. 512		
32. 187		8. 267	46. 502	6. 36	
33. 135		9. 235	47. 515	7. 16	
34. 150		10. 203	48. 505	8. 4	
35. 125		11. 244	49. 554	9. 21	
		12. 221	50. 533	10. 40	
36. 123		13. 236	51. 384	11. 24	
37. 101		14. 197	52. 520	12. 54	
38. 129		15. 355	53. 538	13. 24	
39. 162		16. 386	54. 491	14. 14	
40. 164		17. 297	55. 489	15. 45	

16.	33	61.	1275	Addition Lesson 4 Page 17	Columns 406
17.	65	62.	2432		388
18.	105	63.	2254		324
19.	153	64.	8232		331 1449
20.	128	65.	1728	1. Lines 232 165	
21.	84	66.	3807	202	5. Lines 256
22.	48	67.	5330	156	323
23.	20	68.	768	237	164
24.	90	69.	1278	185 1177	192
25.	171	70.	7221		237
26.	105	71.	8281	Columns 327	166 1338
27.	256	72.	6724	319	
28.	228	73.	1971	297	Columns 395
29.	438	74.	5120	234 1177	303
30.	658	75.	3795		349
31.	744	76.	4416	2. Lines 274	291 1338
32.	420	77.	555	184	
33.	204	78.	1596	113	208
34.	648	79.	1349	311	308
35.	118	80.	8370	282	201
36.	504	81.	3936	165 1329	225
37.	1246	82.	1197		186
38.	1504	83.	1728	Columns 304	127 1255
39.	1206	84.	216	339	
40.	1040	85.	3420	333	Columns 305
41.	1806	86.	4071	353 1329	393
42.	1188	87.	2448		360
43.	1416	88.	3150	197 1255	
44.	900	89.	612	3. Lines 198	
45.	1428	90.	2457	255	
46.	600	91.	420	153	Multiplication
47.	338	92.	1428	324	Lesson 4
48.	270	93.	5175	184	Page 18
49.	2025	94.	2214	193 1307	7. 15824
50.	2295	95.	1825	Columns 366	8. 46895
51.	1386	96.	481	254	9. 6660
52.	270	97.	910	402	10. 24192
53.	352	98.	756	285 1307	11. 7152
54.	336	99.	2067		12. 12528
55.	357	100.	1472	4. Lines 268	13. 59706
56.	480	101.	8091	289	14. 68198
57.	5481	102.	5166	237	15. 30195
58.	8360	103.	2788	289	16. 8931
59.	4320	104.	3869	203	17. 12792
60.	6188	105.	2340	163 1449	18. 16544
					19. 32589
					20. 47628

21.	56030	66.	20916	Supplementary Work Page 19	31.	700195
22.	34142	67.	51092		32.	609966
23.	21700	68.	3648		33.	855566
24.	31845	69.	62054		34.	762818
25.	45198	70.	5952		35.	294291
26.	26445	71.	38080		36.	870067
27.	14742	72.	10857		37.	445412
28.	31464	73.	12690		38.	327894
29.	11304	74.	8702		39.	350497
30.	71440	75.	45885		40.	1366986
31.	65175	76.	31590	Addition Lesson 5 Page 21	41.	2406299
32.	22243	77.	4172		42.	2995122
33.	5040	78.	47704		43.	2791386
34.	35853	79.	22680		44.	6197662
35.	46190	80.	28210		45.	1605182
36.	17582	81.	10170	1.	647	
37.	26535	82.	15580	2.	771	
38.	11298	83.	40984	3.	708	
39.	75264	84.	30394	4.	833	
40.	13625	85.	44915	5.	880	
		86.	39366	6.	809	
41.	14000	87.	20038	7.	927	
42.	6519	88.	15428	8.	797	
43.	8832	89.	81933	9.	657	
44.	49296	90.	15776	10.	780	
45.	61888	91.	10054	11.	737	
46.	21808	92.	20634	12.	757	
47.	67896	93.	2686	13.	770	
48.	35650	94.	8246	14.	597	
49.	13396	95.	21090	15.	761	
50.	12782	96.	17930	16.	619	
51.	10976	97.	14058	17.	821	
52.	4130	98.	25414	18.	832	
53.	16038	99.	5122	19.	949	
54.	15340	100.	7912	20.	705	
55.	19536	101.	42944	Multiplication Lesson 5 Page 22	61.	2174464
		102.	18475		62.	1377968
56.	12410	103.	44822		63.	1136016
57.	11477	104.	25568		64.	567150
58.	13500	105.	43173		65.	696142
59.	27538	106.	10332	21.	490953	
60.	6664	107.	51095	22.	442064	
61.	40228	108.	54946	23.	651219	
62.	45612	109.	18858	24.	555408	
63.	5428	110.	5160	25.	910455	
64.	15650			26.	512024	
65.	7803	111.	11052	27.	178074	
				28.	164964	
				29.	572033	
				30.	332145	
				75.	547937	

76.	967824	121.	5472158	36.	449.50	81.	26276.86	
77.	882611	122.	1813240	37.	319.20	82.	85428.25	
78.	6565336	123.	1017592	38.	505.45	83.	48819.38	
79.	950544	124.	3086229	39.	93.66	84.	15362.13	
80.	2502852	125.	5758860	40.	206.85	85.	31200.00	
81.	4684146	<b>Addition</b> <b>Lesson 6</b> <b>Page 23</b>			41.	1310.08	86.	11458.44
82.	697125				42.	3588.68	87.	17195.32
83.	2057724				43.	4110.60	88.	18480.00
84.	4405263				44.	9094.08	89.	11147.81
85.	1143648	1.	1177	45.	1154.25	90.	23453.80	
		2.	1046					
86.	950518	3.	1214	46.	1116.36	91.	11435.04	
87.	2030320	4.	1065	47.	6472.47	92.	2832.72	
88.	4275152	5.	1157	48.	2760.32	93.	9221.85	
89.	771912	6.	1150	49.	7103.25	94.	1042.72	
90.	1652343	7.	1038	50.	4191.64	95.	5651.10	
91.	604604	8.	959	51.	24480.87	96.	1354.28	
92.	2318475	9.	914	52.	40871.35	97.	5545.13	
93.	981550	10.	851	53.	14749.28	98.	4110.75	
94.	5551605	11.	1095	54.	14127.30	99.	4771.25	
95.	5528064	12.	981	55.	14379.60	100.	4000.58	
		13.	1020					
96.	1186731	14.	1051	56.	29410.32	101.	329.94	
97.	2334040	15.	958	57.	34123.32	102.	5362.80	
98.	203836	16.	935	58.	88832.10	103.	35525.60	
99.	1503788	17.	1021	59.	53004.96	104.	2263.25	
100.	616714	18.	808	60.	20773.74	105.	1653.48	
101.	4051950	19.	909	61.	200.02	106.	12078.00	
102.	755970	20.	1104	62.	365.57	107.	1616.00	
103.	1203764			63.	604.47	108.	6279.88	
104.	1440720	<b>Multiplication</b> <b>Lesson 6</b> <b>Page 24</b>			64.	644.31	109.	3220.91
105.	1420064			65.	370.21	110.	3577.51	
106.	5753786			66.	218.34	111.	4114.00	
107.	175525	21.	\$ 24.32	67.	432.29	112.	22500.00	
108.	1371098	22.	11.48	68.	683.40	113.	1641.24	
109.	3714426	23.	59.85	69.	927.31	114.	80.25	
110.	724948	24.	44.46	70.	611.04	115.	286.52	
		25.	37.38					
111.	1007395	26.	67.64	71.	1003.00	116.	692.97	
112.	4245768	27.	19.72	72.	3467.58	117.	969.00	
113.	989676	28.	4.68	73.	5662.18	118.	6027.74	
114.	1346176	29.	10.53	74.	1493.76	119.	4176.00	
115.	1263612	30.	13.28	75.	1900.09	120.	2823.12	
116.	479380	31.	104.00	76.	2624.79	121.	2930.38	
117.	2793494	32.	264.14	77.	904.36	122.	1442.75	
118.	1492629	33.	173.55	78.	3502.41	123.	360.00	
119.	1286634	34.	50.88	79.	2885.94	124.	112.85	
120.	8561475	35.	136.32	80.	3724.64	125.	494.00	

Addition	14.	751	.05	.10	.15	.20	.25		
Lesson 7	15.	796	56.	3.7680	7.5360	11.3040	15.0720	18.8400	
Page 25	16.	600	57.	1.7395	3.4790	5.2185	6.9580	8.6975	
1.	612	17.	598	58.	4.6690	9.3380	14.0070	18.6760	23.3450
2.	458	18.	625	59.	1.6990	3.3980	5.0970	6.7960	8.4950
3.	666	19.	557	60.	3.7690	7.5380	11.3070	15.0760	18.8450
4.	495	20.	641	61.	2.6890	5.3780	8.0670	10.7560	13.4450
5.	640	21.	635	62.	1.9435	3.8870	5.8305	7.7740	9.7175
6.	634	22.	728	63.	2.7215	5.4430	8.1645	10.8860	13.6075
7.	675	23.	750	64.	4.2180	8.4360	12.6540	16.8720	21.0900
8.	552	24.	681	65.	2.4890	4.9780	7.4670	9.9560	12.4450
9.	662	25.	811	66.	3.5390	7.0780	10.6170	14.1560	17.6950
10.	619	26.	658	67.	4.3945	8.7890	13.1835	17.5780	21.9725
11.	720	27.	729	68.	4.5235	9.0470	13.5705	18.0940	22.6175
12.	908	28.	725	69.	3.9485	7.8970	11.8455	15.7940	19.7425
13.	799	29.	601	70.	4.9385	9.8770	14.8155	19.7540	24.6925
		30.	519	71.	4.1795	8.3590	12.5385	16.7180	20.8975
				72.	2.6990	5.3980	8.0970	10.7960	13.4950
				73.	1.9925	3.9850	5.9775	7.9700	9.9625
				74.	2.9815	5.9630	8.9445	11.9260	14.9075
				75.	4.2670	8.5340	12.8010	17.0680	21.3350

Constant Factors  
Lesson 7  
Page 26

	.05	.10	.15	.20	.25	76.	3.1785	6.3570	9.5355	12.7140	15.8925
31.	2.3875	4.7750	7.1625	9.5500	11.9375	77.	.7185	1.4370	2.1555	2.8740	3.5925
32.	3.8770	7.7540	11.6310	15.5080	19.3850	78.	3.3735	6.7470	10.1205	13.4940	16.8675
33.	2.8870	5.7740	8.6610	11.5480	14.4350	79.	3.7880	7.5760	11.3640	15.1520	18.9400
34.	3.7735	7.5470	11.3205	15.0940	18.8675	80.	4.3685	8.7370	13.1055	17.4740	21.8425
35.	3.7415	7.4830	11.2245	14.9660	18.7075	81.	1.7435	3.4870	5.2305	6.9740	8.7175
36.	2.8815	5.7630	8.6445	11.5260	14.4075	82.	3.8220	7.6440	11.4660	15.2880	19.1100
37.	3.1735	6.3470	9.5205	12.6940	15.8675	83.	.8815	1.7630	2.6445	3.5260	4.4075
38.	3.3180	6.6360	9.9540	13.2720	16.5900	84.	2.3690	4.7380	7.1070	9.4760	11.8450
39.	3.1630	6.3260	9.4890	12.6520	15.8150	85.	3.3185	6.6370	9.9555	13.2740	16.5925
40.	2.3445	4.6890	7.0335	9.3780	11.7225	86.	2.3395	4.6790	7.0185	9.3580	11.6975
41.	4.3470	8.6940	13.0410	17.3880	21.7350	87.	3.3970	6.7940	10.1910	13.5880	16.9850
42.	2.4930	4.9860	7.4790	9.9720	12.4650	88.	3.8245	7.6490	11.4735	15.2980	19.1225
43.	3.3885	6.7770	10.1655	13.5540	16.9425	89.	1.7240	3.4480	5.1720	6.8960	8.6200
44.	4.3470	8.6940	13.0410	17.3880	21.7350	90.	2.4215	4.8430	7.2645	9.6860	12.1075
45.	4.6890	9.3780	14.0670	18.7560	23.4450	91.	2.3250	4.6500	6.9750	9.3000	11.6250
46.	3.2335	6.4670	9.7005	12.9340	16.1675	92.	3.2700	6.5400	9.8100	13.0800	16.3500
47.	3.2380	6.4760	9.7140	12.9520	16.1900	93.	2.7330	5.4660	8.1990	10.9320	13.6650
48.	3.8740	7.7480	11.6220	15.4960	19.3700	94.	2.2280	4.4560	6.6840	8.9120	11.1400
49.	4.3185	8.6370	12.9555	17.2740	21.5925	95.	1.8375	3.6750	5.5125	7.3500	9.1875
50.	1.8435	3.6870	5.5305	7.3740	9.2175	96.	2.1880	4.3760	6.5640	8.7520	10.9400
51.	1.6890	3.3780	5.0670	6.7560	8.4450	97.	4.4450	8.8900	13.3350	17.7800	22.2250
52.	3.6690	7.3380	11.0070	14.6760	18.3450	98.	1.6715	3.3430	5.0145	6.6860	8.3575
53.	1.6380	3.2760	4.9140	6.5520	8.1900	99.	1.7165	3.4330	5.1495	6.8660	8.5825
54.	1.8935	3.7870	5.6805	7.5740	9.4675	100.	2.4865	4.9730	7.4595	9.9460	12.4325

## ANSWER BOOK

## PART ONE

	.05	.10	.15	.20	.25		.05	.10	.15	.20	.25
101.	4.8715	9.7430	14.6145	19.4860	24.3575	146.	3.4215	6.8430	10.2645	13.6860	17.1075
102.	3.9690	7.9380	11.9070	15.8760	19.8450	147.	2.3190	4.6380	6.9570	9.2760	11.5950
103.	3.1870	6.3740	9.5610	12.7480	15.9350	148.	3.7295	7.4590	11.1885	14.9180	18.6475
104.	2.2495	4.4990	6.7485	8.9980	11.2475	149.	2.2430	4.4860	6.7290	8.9720	11.2150
105.	2.3945	4.7890	7.1835	9.5780	11.9725	150.	4.8920	9.7840	14.6760	19.5680	24.4600
106.	4.7410	9.4820	14.2230	18.9640	23.7050	151.	4.7415	9.4830	14.2245	18.9660	23.7075
107.	2.4485	4.8970	7.3455	9.7940	12.2425	152.	3.2985	6.5970	9.8955	13.1940	16.4925
108.	1.9395	3.8790	5.8185	7.7580	9.6975	153.	1.7280	3.4560	5.1840	6.9120	8.6400
109.	4.3815	8.7630	13.1445	17.5260	21.9075	154.	1.8240	3.6480	5.4720	7.2960	9.1200
110.	3.3690	6.7380	10.1070	13.4760	16.8450	155.	3.9770	7.9540	11.9310	15.9080	19.8850
111.	1.1110	2.2220	3.3330	4.4440	5.5550	156.	3.6975	7.3950	11.0925	14.7900	18.4875
112.	3.1865	6.3730	9.5595	12.7460	15.9325	157.	3.9280	7.8560	11.7840	15.7120	19.6400
113.	1.8880	3.7760	5.6640	7.5520	9.4400	158.	2.8380	5.6760	8.5140	11.3520	14.1900
114.	3.8965	7.7930	11.6895	15.5860	19.4825	159.	3.4495	6.8990	10.3485	13.7980	17.2475
115.	4.7165	9.4330	14.1495	18.8660	23.5825	160.	1.7235	3.4470	5.1705	6.8940	8.6175
116.	3.1820	6.3640	9.5460	12.7280	15.9100	161.	2.1965	4.3930	6.5895	8.7860	10.9825
117.	4.9430	9.8860	14.8290	19.7720	24.7150	162.	1.7195	3.4390	5.1585	6.8780	8.5975
118.	2.7250	5.4500	8.1750	10.9000	13.6250	163.	3.3700	6.7400	10.1100	13.4800	16.8500
119.	2.2795	4.5590	6.8385	9.1180	11.3975	164.	2.3965	4.7930	7.1895	9.5860	11.9825
120.	3.2490	6.4980	9.7470	12.9960	16.2450	165.	1.8240	3.6480	5.4720	7.2960	9.1200
121.	4.4730	8.9460	13.4190	17.8920	22.3650	166.	4.0180	8.0360	12.0540	16.0720	20.0900
122.	4.6890	9.3780	14.0670	18.7560	23.4450	167.	2.4430	4.8860	7.3290	9.7720	12.2150
123.	3.9930	7.9860	11.9790	15.9720	19.9650	168.	3.5315	7.0630	10.5945	14.1260	17.6575
124.	4.4815	8.9630	13.4445	17.9260	22.4075	169.	1.7165	3.4330	5.1495	6.8660	8.5825
125.	1.9335	3.8670	5.8005	7.7340	9.6675	170.	1.8445	3.6890	5.5335	7.3780	9.2225
126.	2.7890	5.5780	8.3670	11.1560	13.9450	171.	3.9730	7.9460	11.9190	15.8920	19.8650
127.	2.9390	5.8780	8.8170	11.7560	14.6950	172.	2.8485	5.6970	8.5455	11.3940	14.2425
128.	3.7925	7.5850	11.3775	15.1700	18.9625	173.	2.2930	4.5860	6.8790	9.1720	11.4650
129.	1.9495	3.8990	5.8485	7.7980	9.7475	174.	2.8970	5.7940	8.6910	11.5880	14.4850
130.	4.9465	9.8930	14.8395	19.7860	24.7325	175.	3.3400	6.6800	10.0200	13.3600	16.7000
131.	2.8475	5.6950	8.5425	11.3900	14.2375	176.	1.5690	3.1380	4.7070	6.2760	7.8450
132.	2.9690	5.9380	8.9070	11.8760	14.8450	177.	1.9875	3.9750	5.9625	7.9500	9.9375
133.	3.1945	6.3890	9.5835	12.7780	15.9725	178.	4.6995	9.3990	14.0985	18.7980	23.4975
134.	2.8395	5.6790	8.5185	11.3580	14.1975	179.	4.0215	8.0430	12.0645	16.0860	20.1075
135.	2.4785	4.9570	7.4355	9.9140	12.3925	180.	2.2745	4.5490	6.8235	9.0980	11.3725
136.	2.4915	4.9830	7.4745	9.9660	12.4575	Addition Lesson 8 Page 27		9.	578		
137.	3.2370	6.4740	9.7110	12.9480	16.1850	10.		584			
138.	1.7880	3.5760	5.3640	7.1520	8.9400	1.	579		642		
139.	2.1780	4.3560	6.5340	8.7120	10.8900	2.	655		516		
140.	3.2350	6.4700	9.7050	12.9400	16.1750	3.	595		650		
141.	1.5825	3.1650	4.7475	6.3300	7.9125	4.	587		451		
142.	3.1765	6.3530	9.5295	12.7060	15.8825	5.	530		458		
143.	2.6985	5.3970	8.0955	10.7940	13.4925	6.	550		480		
144.	1.7795	3.5590	5.3385	7.1180	8.8975	7.	557		520		
145.	4.4345	8.8690	13.3035	17.7380	22.1725	8.	582		633		

Constant Factors						.05	.10	.15	.20	.25	
Lesson 8						61.	3.6345	7.2690	10.9035	14.5380	18.1725
Page 28						62.	3.4730	6.9460	10.4190	13.8920	17.3650
	.05	.10	.15	.20	.25	63.	2.1160	4.2320	6.3480	8.4640	10.5800
19.	4.4865	8.9730	13.4595	17.9460	22.4325	64.	1.9925	3.9850	5.9775	7.9700	9.9625
20.	4.8690	9.7380	14.6070	19.4760	24.3450	65.	4.2890	8.5780	12.8670	17.1560	21.4450
21.	4.8290	9.6580	14.4870	19.3160	24.1450	66.	2.4740	4.9480	7.4220	9.8960	12.3700
22.	1.8490	3.6980	5.5470	7.3960	9.2450	67.	1.6780	3.3560	5.0340	6.7120	8.3900
23.	3.8675	7.7350	11.6025	15.4700	19.3375	68.	4.6555	9.3110	13.9665	18.6220	23.2775
24.	4.4685	8.9370	13.4055	17.8740	22.3425	69.	.6170	1.2340	1.8510	2.4680	3.0850
25.	1.5430	3.0860	4.6290	6.1720	7.7150	70.	4.0370	8.0740	12.1110	16.1480	20.1850
26.	4.3825	8.7650	13.1475	17.5300	21.9125	71.	2.4490	4.8980	7.3470	9.7960	12.2450
27.	1.7185	3.4370	5.1555	6.8740	8.5925	72.	4.8715	9.7430	14.6145	19.4860	24.3575
28.	2.8440	5.6880	8.5320	11.3760	14.2200	73.	3.9280	7.8560	11.7840	15.7120	19.6400
29.	1.8840	3.7680	5.6520	7.5360	9.4200	74.	4.5235	9.0470	13.5705	18.0940	22.6175
30.	3.9240	7.8480	11.7720	15.6960	19.6200	75.	1.6995	3.3990	5.0985	6.7980	8.4975
31.	4.1325	8.2650	12.3975	16.5300	20.6625	76.	3.7715	7.5430	11.3145	15.0860	18.8575
32.	4.8825	9.7650	14.6475	19.5300	24.4125	77.	1.7325	3.4650	5.1975	6.9300	8.6625
33.	4.1740	8.3480	12.5220	16.6960	20.8700	78.	4.8240	9.6480	14.4720	19.2960	24.1200
34.	2.7195	5.4390	8.1585	10.8780	13.5975	79.	4.9385	9.8770	14.8155	19.7540	24.6925
35.	2.8435	5.6870	8.5305	11.3740	14.2175	80.	3.6945	7.3890	11.0835	14.7780	18.4725
36.	2.7425	5.4850	8.2275	10.9700	13.7125	81.	1.7435	3.4870	5.2305	6.9740	8.7175
37.	3.7485	7.4970	11.2455	14.9940	18.7425	82.	4.2895	8.5790	12.8685	17.1580	21.4475
38.	1.9240	3.8480	5.7720	7.6960	9.6200	83.	2.8815	5.7630	8.6445	11.5260	14.4075
39.	3.3145	6.6290	9.9435	13.2580	16.5725	84.	2.8940	5.7880	8.6820	11.5760	14.4700
40.	2.3345	4.6690	7.0035	9.3380	11.6725	85.	4.9935	9.9870	14.9805	19.9740	24.9675
41.	3.7195	7.4390	11.1585	14.8780	18.5975	86.	3.9315	7.8630	11.7945	15.7260	19.6575
42.	4.1680	8.3360	12.5040	16.6720	20.8400	87.	1.9700	3.9400	5.9100	7.8800	9.8500
43.	2.9480	5.8960	8.8440	11.7920	14.7400	88.	4.7435	9.4870	14.2305	18.9740	23.7175
44.	3.2935	6.5870	9.8805	13.1740	16.4675	89.	3.6820	7.3640	11.0460	14.7280	18.4100
45.	1.9395	3.8790	5.8185	7.7580	9.6975	90.	2.1605	4.3210	6.4815	8.6420	10.8025
46.	4.8930	9.7860	14.6790	19.5720	24.4650	91.	3.5445	7.0890	10.6335	14.1780	17.7225
47.	2.4715	4.9430	7.4145	9.8860	12.3575	92.	3.3400	6.6800	10.0200	13.3600	16.7000
48.	1.8445	3.6890	5.5335	7.3780	9.2225	93.	4.3235	8.6470	12.9705	17.2940	21.6175
49.	4.9235	9.8470	14.7705	19.6940	24.6175	94.	4.8715	9.7430	14.6145	19.4860	24.3575
50.	3.9180	7.8360	11.7540	15.6720	19.5900	95.	2.3430	4.6860	7.0290	9.3720	11.7150
51.	1.7840	3.5680	5.3520	7.1360	8.9200	96.	4.9180	9.8360	14.7540	19.6720	24.5900
52.	4.2715	8.5430	12.8145	17.0860	21.3575	97.	4.3215	8.6430	12.9645	17.2860	21.6075
53.	2.4690	4.9380	7.4070	9.8760	12.3450	98.	3.2385	6.4770	9.7155	12.9540	16.1925
54.	2.4180	4.8360	7.2540	9.6720	12.0900	99.	4.4895	8.9790	13.4685	17.9580	22.4475
55.	2.2690	4.5380	6.8070	9.0760	11.3450	100.	4.3730	8.7460	13.1190	17.4920	21.8650
56.	1.9215	3.8430	5.7645	7.6860	9.6075	101.	2.4835	4.9670	7.4505	9.9340	12.4175
57.	4.1835	8.3670	12.5505	16.7340	20.9175	102.	3.6945	7.3890	11.0835	14.7780	18.4725
58.	2.4745	4.9490	7.4235	9.8980	12.3725	103.	1.7270	3.4540	5.1810	6.9080	8.6350
59.	1.8485	3.6970	5.5455	7.3940	9.2425	104.	2.2680	4.5360	6.8040	9.0720	11.3400
60.	4.8365	9.6730	14.5095	19.3460	24.1825	105.	3.8990	7.7980	11.6970	15.5960	19.4950

	.05	.10	.15	.20	.25		.05	.10	.15	.20	.25
106.	2.7745	5.5490	8.3235	11.0980	13.8725	151.	2.2150	4.4300	6.6450	8.8600	11.0750
107.	4.4885	8.9770	13.4655	17.9540	22.4425	152.	4.3165	8.6330	12.9495	17.2660	21.5825
108.	4.4220	8.8440	13.2660	17.6880	22.1100	153.	3.0245	6.0490	9.0735	12.0980	15.1225
109.	4.2465	8.4930	12.7395	16.9860	21.2325	154.	4.3740	8.7480	13.1220	17.4960	21.8700
110.	3.9165	7.8330	11.7495	15.6660	19.5825	155.	3.9300	7.8600	11.7900	15.7200	19.6500
111.	3.4870	6.9740	10.4610	13.9480	17.4350	156.	1.8155	3.6310	5.4465	7.2620	9.0775
112.	3.9940	7.9880	11.9820	15.9760	19.9700	157.	4.2135	8.4270	12.6405	16.8540	21.0675
113.	2.7315	5.4630	8.1945	10.9260	13.6575	158.	3.2865	6.5730	9.8595	13.1460	16.4325
114.	4.4185	8.8370	13.2555	17.6740	22.0925	159.	2.8195	5.6390	8.4585	11.2780	14.0975
115.	3.8170	7.6340	11.4510	15.2680	19.0850	160.	1.8225	3.6450	5.4675	7.2900	9.1125
116.	.6195	1.2390	1.8585	2.4780	3.0975	161.	1.8830	3.7660	5.6490	7.5320	9.4150
117.	2.4650	4.9300	7.3950	9.8600	12.3250	162.	3.0740	6.1480	9.2220	12.2960	15.3700
118.	1.9200	3.8400	5.7600	7.6800	9.6000	163.	2.3445	4.6890	7.0335	9.3780	11.7225
119.	1.7930	3.5860	5.3790	7.1720	8.9650	164.	3.8470	7.6940	11.5410	15.3880	19.2350
120.	3.4865	6.9730	10.4595	13.9460	17.4325	165.	2.1750	4.3500	6.5250	8.7000	10.8750
121.	1.9320	3.8640	5.7960	7.7280	9.6600	166.	3.4470	6.8940	10.3410	13.7880	17.2350
122.	4.9870	9.9740	14.9610	19.9480	24.9350	167.	4.1975	8.3950	12.5925	16.7900	20.9875
123.	3.3695	6.7390	10.1085	13.4780	16.8475	168.	2.3695	4.7390	7.1085	9.4780	11.8475
124.	3.9245	7.8490	11.7735	15.6980	19.6225						
125.	4.4940	8.9880	13.4820	17.9760	22.4700						
126.	3.3240	6.6480	9.9720	13.2960	16.6200						
127.	2.4480	4.8960	7.3440	9.7920	12.2400						
128.	2.9825	5.9650	8.9475	11.9300	14.9125						
129.	3.8470	7.6940	11.5410	15.3880	19.2350						
130.	3.9240	7.8480	11.7720	15.6960	19.6200						
131.	2.1800	4.3600	6.5400	8.7200	10.9000						
132.	4.5365	9.0730	13.6095	18.1460	22.6825						
133.	1.6165	3.2330	4.8495	6.4660	8.0825						
134.	3.3875	6.7750	10.1625	13.5500	16.9375						
135.	2.8315	5.6630	8.4945	11.3260	14.1575						
136.	2.8270	5.6540	8.4810	11.3080	14.1350						
137.	3.4280	6.8560	10.2840	13.7120	17.1400						
138.	2.1770	4.3540	6.5310	8.7080	10.8850						
139.	1.3190	2.6380	3.9570	5.2760	6.5950						
140.	3.4705	6.9410	10.4115	13.8820	17.3525						
141.	4.8840	9.7680	14.6520	19.5360	24.4200						
142.	3.8940	7.7880	11.6820	15.5760	19.4700						
143.	3.6690	7.3380	11.0070	14.6760	18.3450						
144.	4.9400	9.8800	14.8200	19.7600	24.7000						
145.	2.2740	4.5480	6.8220	9.0960	11.3700						
146.	4.6930	9.3860	14.0790	18.7720	23.4650						
147.	3.7190	7.4380	11.1570	14.8760	18.5950						
148.	4.9165	9.8330	14.7495	19.6660	24.5825						
149.	4.2815	8.5630	12.8445	17.1260	21.4075						
150.	3.2980	6.5960	9.8940	13.1920	16.4900						

Addition  
Lesson 9  
Page 29

Multiplication  
Lesson 9  
Page 30

**ANSWER BOOK****PART ONE**

51.	56385	16.	1759200	61.	11960	Row
52.	257100	17.	6647297	62.	149888	
53.	16385	18.	1603890	63.	114586	1. 5183
54.	23688	19.	1165916	64.	17160	2. 5007
55.	6305	20.	1096152	65.	32760	3. 5447
56.	107280	21.	7843	66.	15904	4. 5576
57.	25038	22.	690101	67.	629272	5. 5831
58.	2775	23.	18656	68.	591888	6. 4984
59.	71825	24.	701985	69.	2077794	7. 5099
60.	36261	25.	241360	70.	1165395	8. 5019
Accumulative Multiplication Lesson 9 Page 30		26.	58500	71.	444136	9. 5707
		27.	726981	72.	539478	10. 5468
		28.	189660	73.	72630	11. 5101
		29.	114586	74.	613479	12. 5087
		30.	24472	75.	241376	13. 5625
61.	13916	31.	147004	76.	5159	14. 4908
62.	17739	32.	144144	77.	64980	15. 5167
63.	17604	33.	93094	78.	105051	
64.	17068	34.	52461	79.	24780	16. 5033
65.	24369	35.	128140	80.	736494	17. 4985
66.	23293			81.	55440	18. 5400
67.	21018	36.	11517			94627
68.	10869	37.	194175	Supplementary Work Page 33		
69.	14781	38.	14124			
70.	13650	39.	1015308	1.	3211	Addition
		40.	245784	2.	5282	Lesson 11
71.	22654			3.	7473	Page 35
72.	16116	41.	2075590	4.	9504	1. 5279
		42.	511863	5.	11585	2. 5827
		43.	119592	6.	13746	3. 4669
Multiplication Lesson 10 Page 32		44.	146224	7.	15817	4. 4916
		45.	50490	8.	17948	5. 3104
		46.	100035	9.	20029	6. 4671
1.	218340	47.	348552			7. 5727
2.	38904	48.	1916330	Square Balance Page 34		8. 5258
3.	12988	49.	12038			9. 6176
4.	373713	50.	44440			10. 5656
5.	67730			Column		
6.	196812	51.	417480	1.	6394	11. 6178
7.	590601	52.	804960	2.	11678	12. 4464
8.	11040	53.	31962	3.	8162	
9.	31080	54.	422180	4.	13406	
10.	7791928	55.	159728	5.	15204	Multiplication
				6.	9990	Exercises
11.	616018	56.	398031	7.	4536	Lesson 11
12.	6888	57.	52584	8.	17112	Page 36
13.	858585	58.	308864	9.	2828	
14.	847008	59.	17496	10.	5317	13. 2121114
15.	339968	60.	159440			14. 248738
						15. 3807232

16. 11560762	1. Addition	41. 394.272	36. 320.97
17. 31738420	Lesson 12	42. 10.56324	37. 10.92
18. 2919656	Page 37		38. 347.10
19. 7130998			39. 435.00
20. 8929792	1. 4674		40. 86.43
	2. 5382	1. Addition	
21. 49671080	3. 3899	Lesson 13	41. 1209.60
22. 26134830	4. 5531	Page 39	42. 28.42
23. 594972	5. 5336	1. 6447	43. 9.31
24. 1607868	6. 5536	2. 3636	44. 16.53
25. 11852568	7. 5271	3. 5131	45. 17.50
	8. 4435	4. 4621	46. 112.32
26. 28235232	9. 4119	5. 3492	47. 183.20
27. 197883	10. 4258	6. 5582	48. 294.84
28. 3121092	11. 4968	7. 4205	49. 1784.25
29. 9642024	12. 3705	8. 5262	50. 15.08
30. 1953666		9. 4741	51. 84.00
		10. 4651	52. 47.97
31. 19140929	Multiplication of		53. 37.76
32. 33864516	Decimals	11. 4581	54. 91.00
33. 3266115	Lesson 12	12. 5719	55. 948.78
34. 117521898	Page 38		
35. 8299704	13. 15526.4		56. 336.14
	14. 562.08	Multiplication of	57. 700.47
36. 7717506	15. 173.949	Decimals	58. 77.42
37. 57498848		Lesson 13	59. 52.89
38. 119642	16. 651.84	Page 40	60. 2100.00
39. 9502848	17. 217.485		
40. 2312946	18. 802.262	13. \$ 43.61	61. 283.14
	19. 8204.75	14. 47.50	62. 29.44
41. 23543844	20. 35938.8	15. 65.19	
42. 2994552	21. 47.5154	16. 66.64	Test 1A—Addition
43. 55344681	22. 346154.4	17. 297.16	Page 41
44. 3221788	23. 501.86	18. 30.36	1. 557
45. 27166830	24. 17.68284	19. 451.50	2. 449
	25. 53.01	20. 55.44	3. 401
46. 6746308			4. 494
47. 34391861	26. 57.97	21. 284.80	5. 468
48. 4521088	27. 75241.54	22. 225.75	
49. 6761025	28. 9014.3	23. 414.05	6. 429
50. 21327440	29. 34.0722	24. 45.26	7. 431
	30. .319054	25. 45.01	8. 465
51. 15858795	31. 695.79	26. 18.27	9. 425
52. 4769842	32. 4761.504	27. 64.75	10. 477
53. 8037442	33. 58.35552	28. 175.50	11. 353
54. 34145360	34. 18424.92	29. 25.65	
55. 4194392	35. 69.5442	30. 91.68	Test 1B—Addition
56. 622267	36. 147.66	31. 31.16	1. 4799
57. 1372816	37. 5571.625	32. 932.67	2. 3122
58. 20883657	38. 728.25266	33. 152.36	3. 4120
59. 5844585	39. 45678.2	34. 25.74	4. 4903
60. 13712062	40. 419.808	35. 406.56	5. 5006



78.	1047.6753	6.	1987	Addition	41.	72835.616	
79.	162680.25	7.	1941	Lesson 17	42.	78503.678	
80.	183.6476	8.	3201	Page 49	43.	252.20384	
		9.	2442		44.	5314.1088	
81.	11281.2	10.	1926	1.	\$34.07	45.	.975
82.	1717.456	11.	\$25.18	2.	35.70	46.	1.5141
83.	27355.142	12.	36.20	3.	45.79	47.	2.5675
84.	4512.271	13.	29.78	4.	23.12	48.	37.1995
85.	23589.748	14.	39.21	5.	37.40		.0396083
86.	145.16997	15.	24.79	6.	39.85	50.	.007264
87.	437.1662	16.	37.13	7.	34.85	51.	1.1564
88.	6.58110	17.	36.45	8.	32.89	52.	21.0362
89.	1994.4672	18.	31.29	9.	38.73	53.	.09125
90.	366000.	19.	26.71	10.	42.66	54.	1.6755
91.	2962.729	20.	21.08	11.	48.74		
92.	5354.3908			12.	49.64		
93.	2.06593			13.	49.75		
94.	1664.36303			14.	37.89	Addition	
95.	6.89363			15.	45.63	Lesson 18	
				16.	49.94	Page 51	
				17.	43.70		
96.	7327.111	21.	60239.824	18.	53.22	1.	5855
97.	6646.7544	22.	10531.8042	19.	57.91	2.	6184
98.	185.55592	23.	129005.734	20.	53.38	3.	5602
99.	1210.28138	24.	515.213386			4.	5369
100.	7.72145	25.	74107.742			5.	5301
						6.	7092
101.	59.29359	26.	130146.301			7.	6254
102.	77.56610	27.	40896.991			8.	5391
103.	1756.095	28.	12179.755			9.	6224
104.	460.79792	29.	329651.733			10.	5917
105.	29.13504	30.	41377.146				
106.	46.86442	31.	27341.3997				
107.	1605.3435	32.	71209.217				
108.	67.73958	33.	477.87495				
109.	6.24429	34.	14066.7765				
110.	192.91734	35.	5830.9161				
		36.	176.858263				
111.	54.54432	37.	1093.9298				
112.	54.85794	38.	147.70052				
		39.	8903.0249				
		40.	51.456075				
		41.	(a) 178				
			(b) 890				
			(c) 3560				
			Total	4628			
1.	1882				36.	104094.723	
2.	2331	42.	\$15,611,576.00		37.	13002.9206	
3.	1881	43.	6,010.00		38.	58088.961	
4.	1722	44.	\$47,792.16		39.	57.181872	
5.	2322	45.	304.94		40.	547858.542	

26.	321.969	Addition	41.	322.309596	16.	41.63
27.	20597.474	Lesson 19	42.	39.662021	17.	42.94
28.	2549.91	Page 53	43.	130272402.	18.	48.97
29.	3338.791		44.	231359.128	19.	28.73
30.	14641.879		45.	4231.74438	20.	31.42
31.	241.105		46.	56552.4576	Accumulative	
32.	176.078		47.	351.978336	Multiplication	
33.	3771.338		48.	168336669.	Lesson 20	
34.	625.711		49.	20.6149928	Page 56	
35.	151846.95		50.	7285.94496		
36.	4172.723		51.	18988.8036	21.	294592
37.	123.748		52.	4232401.28	22.	652310
38.	59.652		53.	54624.2355	23.	443448
39.	592.896		54.	28912.5075	24.	395405
40.	881.932		55.	7472305.75	25.	242564
41.	181.207		56.	376.551336	26.	302664
42.	14888.657		57.	2.06221248	27.	782349
43.	588688.8		58.	951.8937	28.	201625
44.	350.438		59.	1600.2321	29.	197646
45.	138494.18		60.	3614.6724	30.	480222
46.	790.046		61.	.548345127	31.	412473
47.	41616.584		62.	35536.7982	32.	310270
48.	3932.399		63.	33879009.2	33.	144131
49.	1818.031		64.	37911.2553	34.	266173
50.	84.979	Multiplication	65.	3718625.22	35.	656529
51.	1153.673	Lesson 19	66.	215436.312	36.	118557
52.	1572.935	Page 54	67.	4907.2325		
53.	81649.815		68.	661924449.	Addition	
54.	2332.781		69.	\$ 168.95	Lesson 21	
55.	2108.610		70.	\$1526.40	Page 57	
56.	78.479				1.	41.82
57.	502.022				2.	53.81
58.	19075.42		1.	38.02	3.	51.48
59.	2297.388		2.	38.90	4.	43.43
60.	30970.379		3.	48.05	5.	49.92
61.	6561.32		4.	41.05	6.	48.98
62.	468.723		5.	57.62	7.	55.69
63.	175.075		6.	35.98	8.	51.53
64.	412164.		7.	48.82	9.	34.46
65.	842.340		8.	52.33	10.	65.52
66.	28.207		9.	52.45	Addition	
67.	141.460		10.	38.14	Lesson 22	
68.	1021.881		11.	30.90	Page 59	
69.	24.8		12.	29.23		
70.	2284.975		13.	43.02		
			14.	27.06		
			15.	34.62		
			16.	6330		
			17.	6276		
			18.	5941		
			19.	6563		
			20.	6533		



16.	144	36.	102.11	Frey	139	Debits & Credits
17.	171	37.	11.43	White	1269	Lesson 29
18.	119	38.	20.00	Green	868	Page 74
19.	117	39.	79.17	Busse	877	
20.	228	40.	20.00	Grisby	352	Cr. Dr. Bal.
Addition		41.	76.11	Rogne	142	1. \$55.16 675.12 619.96
Lesson 27		42.	110.50	Smith	852	2. 45.24 111.25 66.01
Page 69		43.	1.00	McCurry	595	3. 54.43 537.11 482.68
1.		44.	80.89	Cross	137	4. 61.88 576.60 514.72
2.		45.	11.57	Tulley	1914	5. 10.91 50.63 39.72
3.		46.	36.79	Stone	638	
4.		47.	92.32	Daniels	191	6. 8.58 531.55 522.97
5.		48.	82.11	Walters	409	7. 28.75 179.91 151.16
6.		49.	559.10	Johnson	86	8. 26.76 565.27 538.51
7.		50.	127.05	Bell	500	9. 16.72 602.87 586.15
8.		51.	43.40	Balance Sheet		10. 42.22 633.33 591.11
9.		52.	29.25	Lesson 29		
10.		53.	720.02	Page 73		11. 22.87 669.86 646.99
11.		54.	52.10	Lines		12. 624.31 785.67 161.36
12.		55.	203.91	1.		13. 22.61 979.45 956.84
Subtraction		56.	162.75	2.		14. 21.03 113.97 92.94
Lesson 27		57.	635.04	3.		15. 18.26 163.36 145.10
Page 70		58.	108.87	4.		
13.		Addition		5.		16. 11.32 668.55 657.23
14.		Lesson 28		1.		17. 286.31 765.14 478.83
15.		Page 71		2.		18. 31.09 542.28 511.19
16.		1.	8210	3.		
17.		2.	8796	4.		Test 2A
18.		3.	9046	5.		Addition
19.		4.	6426	6.		Page 75
20.		5.	5027	7.		
21.		6.	7611	8.		\$25.30
22.		7.	8145	9.		23.94
23.		8.	8292	10.		18.22
24.		9.	7978	11.		26.86
25.		10.	10524	12.		21.34
26.		11.	11048	13.		
27.		12.	9695	14.		29.80
28.		Subtraction		15.		28.48
29.		Lesson 28		16.		32.13
30.		Page 72		17.		23.86
31.		Charles	\$ 715	18.		30.33
32.		Mills	544	19.		
33.		Smith	1750	20.		Test 2B
34.		Jones	1065	21.		Accumulation
35.		Reed	1248	22.		

**ANSWER BOOK****PART ONE**

6.	766.32	26.	101.1	16.	83192.641	61.	1339.56
7.	482.45	27.	111.9	17.	3074.301	62.	2926.005
8.	4.99	28.	352.5	18.	.005	63.	20.737
		29.	254.7	19.	106.502	64.	37398.24
		30.	558.7	20.	14.548	65.	26109.6
<b>Test 2C</b>		31.	567.1	21.	183817.86	66.	.758
<b>Subtraction</b>		32.	557.2	22.	40954.883		
1.	\$222.95	33.	151.	23.	20.776		
2.	71.95	34.	227.1	24.	12.246		
3.	55.23	35.	36.	25.	3546.522		
4.	733.84	36.	1.592				
5.	192.55	37.	5.731	26.	6108.392	1.	4026
6.	78.12	38.	1.625	27.	11821.04	2.	3942
7.	416.67	39.	1.597	28.	586.063	3.	4569
8.	69.06	40.	9.875	29.	24.48	4.	5132
9.	94.25	41.	195.5	30.	79.365	5.	3786
10.	65.63	42.	35.01	31.	69852.54	6.	5438
11.	1261.11	43.	2.572	32.	2432.771		
12.	2205.86	44.	642.9	33.	1.714		
		45.	7.1	34.	2835.788		
<b>Division</b>		46.	556.4	35.	522.707		
<b>Lesson 30</b>		47.	1052.				
<b>Page 80</b>		48.	2.639	36.	379.562	7.	.035
		49.	15.06	37.	7141.569	8.	2.237
1.	2.13	50.	451.1	38.	18.624	9.	.880
2.	8.22			39.	1944.712	10.	1.749
3.	5.53			40.	5.333		
4.	15.23					11.	5.497
5.	61.823			41.	80.461	12.	2.876
				42.	286.680	13.	1038.052
6.	5.21	1.	4944	43.	116.070	14.	.342
7.	97.54	2.	4862	44.	962.563	15.	53.595
8.	30.21	3.	5066	45.	3687.472	16.	.168
9.	83.56	4.	5276	46.	249828.55	17.	71.920
10.	8.76	5.	5243	47.	3.323	18.	.683
11.	46.56	6.	5318	48.	19.394	19.	.004
12.	25.63			49.	10.999	20.	.902
13.	73.33			50.	757.109	21.	.087
14.	44.31			51.	323.352	22.	.099
15.	21.21			52.	998.284	23.	.084
16.	18.11			53.	2063.885	24.	.129
17.	10.31	7.	29086.403	54.	1164.176	25.	.517
18.	4.535	8.	12583.362	55.	.443	26.	.927
19.	21.66	9.	23361.38	56.	119.446	27.	.092
20.	44.75	10.	.568	57.	639.818	28.	7.078
21.	10.91	11.	24583.65	58.	4411.195	29.	.931
22.	19.01	12.	331.684	59.	211.703	30.	.010
23.	11.21	13.	3882.824	60.	2.595	31.	.001
24.	25.67	14.	.634			32.	.392
25.	34.52	15.	4057.56				

33.	.086	Addition Lesson 33 Page 85 Lines	11.	1988	16.	424.410	
34.	.085		12.	1969	17.	4.770	
35.	1.579		13.	1650	18.	.385	
36.	12.481		14.	848	19.	2.062	
37.	6.384		15.	1210	20.	98.052	
38.	236.511			21346			
39.	.140				21.	9.382	
40.	.049				22.	64.973	
41.	1.276				23.	.958	
42.	.780				24.	.864	
43.	.056				25.	90.567	
44.	117.104				26.	1.018	
45.	3.372				27.	7.503	
46.	.409				28.	.016	
47.	71.189				29.	11.025	
48.	6.318				30.	.667	
49.	7.086	Division Lesson 33 Page 86			31.	227.473	
50.	1.881				32.	11.240	
51.	20.080				33.	.179	
52.	10.028		Total Weekly Sales	Average Sales	34.	759.735	
53.	.840		A \$ 553.20	\$ 92.20	35.	.081	
54.	16.743		B 430.59	71.77			
55.	3.738		C 916.80	152.80			
56.	.059		D 1088.06	181.34	36.	.011	
57.	2.780		E 371.43	61.91	37.	20.151	
58.	.493		F 1905.22	317.54	38.	.008	
59.	6.883		G 517.36	86.23	39.	.007	
60.	.641		H 529.33	88.22	40.	3.264	
61.	6.203		I 1137.56	189.59	41.	15.912	
62.	.930		J 211.40	35.23	42.	8.766	
63.	1.577		K 2176.04	362.67	43.	6.198	
64.	.138		L 2577.85	429.64	44.	8.402	
65.	8.203		Total Daily Sales	Average Sales	45.	5.538	
66.	7.917	Division Lesson 34 Page 88	Mon. \$2310.91	192.58			
67.	.763		Tues. 2201.72	183.48	46.	.500	
68.	.356		Wed. 2205.84	183.82	47.	.001	
69.	2.045		Thurs. 1569.11	130.76	48.	.002	
70.	1.145		Fri. 1048.31	87.36	49.	5.378	
			Sat. 3078.95	256.58	50.	.814	
71.	.540				51.	585.367	
72.	9.940				52.	35.312	
73.	9.559				53.	10.222	
74.	.791				54.	77.317	
75.	.990				55.	6.088	
76.	1.008	1.	80.765	.512			
77.	20.932	2.	.263	.552			
78.	1.069	3.	9.852	2.888			
79.	1.001	4.	486.133	.908			
80.	1.156	5.	2.345	11.	.988	56.	7.279
81.	.720	6.	.935	12.	66.843	57.	.132
				13.	950.440	58.	.842
				14.	7.457	59.	.072
				15.	86.767	60.	.134

61.	.820	3.	21.31	Addition of Mixed Numbers Lesson 36 Page 91	36.	56552.4576	
62.	52.637		24.67		37.	351.978336	
63.	8.464		29.68		38.	168336669.	
64.	25.621		76.15		39.	2061499.28	
65.	757.392		88.22		40.	7285.94496	
			20.13	1.	309.5		
66.	.482	4.	212.02	2.	391.	41.	39.662021
67.	76.091		245.06	3.	397.	42.	13027.2402
68.	1015.105		170.30	4.	534.5	43.	231359.128
69.	.096		135.92	5.	501.	44.	4231.74438
70.	.440		1625.17	6.	537.75	45.	18988.8036
71.	.001		83.58	7.	725.	46.	61442.50
72.	2.946	5.	2082.5	8.	595.5	47.	248.96004
73.	.071	6.	61436.25	9.	3634.5	48.	248282.964
74.	7.344	7.	3858.40625	10.	6211.25	49.	4407.39704
75.	.657	8.	94.35	11.	335.25	50.	8696.715
		9.	5165.9748	12.	447.75	51.	1122.935
		10.	19.340125	13.	288.625	52.	722.350
Fractions Lesson 35 Page 89				14.	534.875	53.	324988.422
				15.	475.125	54.	115776.880
						55.	365.506
1.	.8571			16.	2429.125	56.	54624.2355
	.875	Division Lesson 35 Page 90		17.	3707.0625	57.	28912.5075
	.8333			18.	2925.375	58.	7472305.75
	.875			19.	3449.125	59.	376.551336
	.5833			20.	2686.4375	60.	2.06221248
		11.	85.962954			61.	951.89370
	.6875	12.	2.23715021			62.	1600.23210
	.625	13.	89.521274	Split Multipliers Lesson 36 Page 92		63.	36146.7
	.4167	14.	19.164174			64.	.548345127
	.4444	15.	5927.0127			65.	35536.7982
		16.	1000.0305	21.	3943.164	66.	33879.00
	.7778	17.	1.7765672	22.	582022.1	67.	37911.25
	.6667	18.	7.8932893	23.	2584.438	68.	37186.2522
2.	.4375	19.	6144.3036	24.	243257.8	69.	215436.312
	.2083	20.	536.82044	25.	2864542.	70.	4907.2325
	.0833	21.	164.28567	26.	29510.83	Addition Lesson 37 Page 94	
	.7778	22.	404.309	27.	1885.773		
	.375	23.	23000.	28.	376.1146		
	.1667	24.	.51326442	29.	28248.58		
	.1563	25.	44000.	30.	14436.576		
	.9167					Lines:	
	.8125	26.	.6328064	31.	7975.621	1.	37.16
	.5469	27.	264.83124	32.	168206.976	2.	31.15
	.6875	28.	.010682341	33.	37587.2112	3.	17.93
	.4444	29.	.64022614	34.	8536.34538	4.	32.15
		30.	23.5372711	35.	322.309596	5.	24.63

**ANSWER BOOK**
**PART ONE**

6.	36.63	<b>Permanent Decimal</b> <b>Point</b> <b>Lesson 38</b> <b>Page 96</b>	41.	.04	<b>Permanent Decimal</b> <b>Billing</b> <b>Lesson 40</b> <b>Page 100</b>
7.	32.97		42.	415.00	
8.	17.77		43.	37.70	
9.	41.32		44.	1.80	
10.	13.46		45.	5.85	
	<hr/>		1.	3.51	
			2.	2.30	1. 437 yd. \$ 72.11
			3.	.95	2. 292½ yd. 159.41
			4.	2.43	3. 307¾ yd. 55.40
			5.	8.94	4. 338¾ yd. 299.79
			6.	36.66	5. 326½ yd. 98.77
			7.	6.88	Total \$685.48
			8.	1.63	
			9.	4.34	
			10.	3.27	
	<hr/>		11.	6.98	
			12.	8.66	1. 3839
			13.	13.46	2. 5787
			14.	9.50	3. 5215
			15.	52.79	4. 3627
			16.	9.90	5. 5106
			17.	10.46	
			18.	.07	6. 2291
			19.	2.40	
			20.	11.73	
			21.	43.04	
			22.	42.22	
			23.	55.06	
			24.	16.28	
			25.	48.89	
			26.	11.38	
			27.	20.08	
			28.	28.28	
			29.	4.06	
			30.	13.13	
			31.	8.53	
			32.	.30	
			33.	25.10	
			34.	3.03	
			35.	17.83	
			36.	4.07	
			37.	20.13	
			38.	17.21	
			39.	32.47	
			40.	20.99	
			1.	3274	
			2.	3872	
			3.	4717	21. 24.24
			4.	4668	22. 41.07
			5.	3716	23. 29.12
			6.	4439	24. 4.68
					25. 62.16

## ANSWER BOOK

## PART ONE

**ANSWER BOOK**
**PART ONE**

<b>Test 3C—Division</b>		11. 192.69	21. 40.52	<b>Addition</b>
<b>Page 109</b>		12. 82.86	22. 3.93	<b>Lesson 46</b>
1. 22.2		13. 227.70	23. 3.06	<b>Page 115</b>
2. 65.46		14. 263.99	24. 450.43	<b>Columns</b>
3. 304.		15. 289.52	25. 66.44 564.38	1. 174.09
4. 114.698		16. 163.48		2. 218.98
5. 987.		17. 58.00	26. 30.60	3. 143.19
6. 816.667		18. 278.18	27. 162.22	4. 96.04
7. 46.06		19. 228.77	28. 203.70	5. 139.36
8. 3.026		20. 247.86	29. 73.61	
9. 141.878		21. 160.50	30. 31.28 501.41	6. 257.64 1029.30
10. 11.946		22. 179.99		
		23. 243.33		
11. 461.493		24. 278.35	31. 14.35	<b>Lines</b>
12. 8.945		25. 319.51	32. 167.19	1. 151.34
		26. 346.49	33. 15.98	2. 45.82
<b>Supplementary Work</b>		27. 242.70	34. 225.24	3. 91.64
<b>Page 111</b>		28. 120.66	35. 4.54 427.30	4. 87.20
1. 31209		29. 275.29 6355.30		5. 66.08
2. 53530			36. 6.28	
3. 74033			37. 2.36	6. 137.25
4. 95142			38. 67.41	7. 83.99
5. 116857			39. 21.21	8. 68.87
6. 137562			40. 15.89 113.15	9. 137.76
7. 158671				10. 159.35 1029.30
8. 179477		1. 735.45		
9. 201495		2. 639.09	41. 238.28	<b>Tonnage—Gross Ton</b>
		3. 592.06	42. 6.70	<b>Lesson 46</b>
		4. 663.39	43. 24.16	<b>Page 116</b>
		5. 813.29	44. 127.72	
<b>Square Balance</b>		6. 695.81	45. 58.46 455.32	
<b>Page 112</b>		7. 664.75		
<b>Columns</b>		8. 430.08		11. 175.61
1. 1270.34		9. 707.40	46. 74.14	12. 3.33
2. 1095.58		10. 817.35	47. 22.14	13. .92
3. 906.13			48. 28.13	14. 40.13
4. 812.08			49. 450.93	15. 43.71 263.70
5. 1350.94			50. 17.78 593.12	
6. 920.23 6355.30				
<b>Rows</b>		11. 2.36	51. 8.11	16. 246.35
1. 145.49		12. 2.23	52. 368.61	17. 43.21
2. 284.85		13. 111.02	53. 1.85	18. 4.49
3. 289.49		14. 318.53	54. 3.47	19. 30.09
4. 235.28		15. 1.35 435.49	55. 55.53 437.57	20. 12.32 336.46
5. 248.28		16. 169.67	56. 100.22	
6. 200.05		17. 39.28	57. 352.36	21. 266.90
7. 153.57		18. 30.86	58. 8.02	22. 107.20
8. 165.45		19. 186.57	59. 4.44	23. 40.20
9. 206.80		20. 24.28 450.66	60. 87.79 552.83	24. 11.05
10. 226.17				25. 39.16 464.51

**ANSWER BOOK****PART ONE**

26.	55.54	3.	5.6495	46.	2.7192	21.	1002.49
27.	102.59	4.	.0972	47.	1.1410	22.	257.28
28.	37.32	5.	.1984	48.	.7032	23.	12.48
29.	4.51			49.	1.0749	24.	1.80
30.	9.71	209.67		50.	646.6667	25.	190.08
				7.	.6682		
31.	18.80	8.	19.44	51.	41.4700	26.	907.20
32.	28.18	9.	1.1220	52.	15.8174	27.	18000.00
33.	3.12	10.	2.3298	53.	2870.6244	28.	31200.00
34.	37.94			54.	56.8140	29.	1774.08
35.	34.84	122.88		55.	.5603	30.	220.80
				11.	1.3907	31.	505.44
				12.	.3624	32.	.0500094
36.	79.76	13.	8.1117	56.	1038.0227	33.	5580288.
37.	68.18	14.	.5718	57.	2.0338	34.	538137.6
38.	60.48	15.	.6800	58.	15.2036	35.	140784150.
39.	19.35			59.	2.9057		
40.	53.00	280.77		60.	1.8184	36.	36578304.
				16.	291.5213	37.	182880.72
				17.	1.2640	38.	.015625
				18.	142.2444	39.	174384.
41.	12.23	19.	4.5985			40.	120933.8
42.	1.95	20.	.1292				
43.	5.47						
44.	32.66					41.	.011718750
45.	128.96	181.27				42.	4225536.
				21.	3.0255	43.	8573040.
				22.	10.7443	44.	438.
				23.	52.3437	45.	13577.22
46.	29.69	24.	5.6472			46.	19251.75
47.	1.84	25.	2.8182			47.	221.76
48.	77.94					48.	77.76
49.	28.85	26.	.1611			49.	920.00
50.	20.34	158.66	27.	248.1769		50.	235.52
			28.	.1008			
			29.	.1237			
51.	138.19	30.	39.4854				
52.	20.53					51.	145.92
53.	28.79	31.	.4755			52.	5184.00
54.	7.45	32.	.4119			53.	1560.16
55.	144.27	33.	.00195			54.	1743.24
		34.	1.7622	7.	\$2384.64	55.	1492.65
56.	71.39	35.	.1022	8.	1455.00		
57.	11.06			9.	190.96	56.	633135.25
58.	382.34	36.	95.7401	10.	1301.04		
59.	74.91	37.	.3268				
60.	24.38	38.	472.3667	11.	1386.00		
		39.	.0005	12.	501.76		
		40.	.4705	13.	64.80		
				14.	267.30		
				15.	394.24		
						5.	457.92
<b>Division Proof</b>							
<b>Lesson 47</b>		41.	1.3539	16.	819.00	6.	227.05
<b>Page 118</b>		42.	1.4790	17.	765.60	7.	320.56
1.	.0986	43.	10.8198	18.	38.61	8.	348.24
2.	.1248	44.	41.9614	19.	2137.54	9.	542.91
		45.	1116.862	20.	573.44	10.	333.12

Three-Factor Multiplication Lesson 49 Page 122	14. 2448 15. 22464 16. 10512 17. 1083 18. 1812 19. 4221 20. 16531	Gross and Dozen (Cont'd) Lesson 51 Page 126	11. 14.51% 12. 86.19% 13. 2.54% 14. 35.07% 15. 115.52% 1. 9.80 2. 504.30 3. 205.15 4. 920.16 5. 22.04 21. 2257 22. $22\frac{1}{12}$ 22.9167 23. $7\frac{4}{12}$ 7.3333 24. $11\frac{6}{12}$ 11.5 25. $7\frac{9}{12}$ 7.75 26. $9\frac{3}{12}$ 9.25 27. $42\frac{10}{12}$ 42.8333 28. $16\frac{6}{12}$ 16.5 29. 6 6. 30. $11\frac{1}{12}$ .9167
11. 3846 yds. \$2653.74 12. 2998 yds. 17.39 13. 2031 pc. 15.84 14. 3268 pc. 25.49 15. 3055 art. 3681.28	17. 1083 18. 1812 19. 4221 20. 16531	6. 1118.77 7. 873.77 8. 127.76 9. 27.12 10. 5.16	21. 3244.50 22. 360.00 23. 5280.00 24. 25000.00 25. 8646.15
16. 10202 ft. 2295.45 17. 7888 ft. 8834.56 18. 8850 ft. 331.88 19. 15400 ft. 847.00 20. 8797 ft. 5981.96	21. 2257 22. $22\frac{1}{12}$ 22.9167 23. $7\frac{4}{12}$ 7.3333 24. $11\frac{6}{12}$ 11.5 25. $7\frac{9}{12}$ 7.75	11. 7.00 12. 6.58 13. .91 14. 1.10 15. .53	26. 3464.00 27. 6329.55 28. 235640.55 29. 2544.00 30. 13244.97
Tare Page 122	26. $9\frac{3}{12}$ 9.25 27. $42\frac{10}{12}$ 42.8333 28. $16\frac{6}{12}$ 16.5 29. 6 6. 30. $11\frac{1}{12}$ .9167	16. 12.48 17. 24.91 18. 152.80 19. 3.89 20. 1.24	Addition Lesson 53 Page 129
21. 185.96 22. 1518.66 23. 180.90 24. 466.12	31. $25\frac{1}{12}$ 2.4167 32. $38\frac{2}{144}$ 3.5694 33. $16\frac{7}{144}$ 1.4653 34. $13\frac{9}{144}$ .9653 35. $11\frac{15}{144}$ 1.7986	21. 7.55 22. 5.99 23. 9.70 24. 7.83 25. 96.10	1. 287.35 2. 325.07 3. 384.23 4. 337.63 5. 229.34
Addition Lesson 50 Page 123	36. $13\frac{1}{144}$ 1.2153 37. $13\frac{2}{144}$ .9167 38. $8\frac{9}{144}$ .6181 39. $33\frac{7}{144}$ 3.2569	26. 95.33 27. 89.54 28. 321.63 29. 3.11 30. 7.02	6. 330.40 7. 349.70 8. 326.15 9. 334.02 10. 453.54
1. 507.30 2. 470.77 3. 271.64 4. 314.99 5. 401.72	40. $8\frac{82}{144}$ 8.5694 41. $6\frac{122}{144}$ 6.8472 42. 168.00 43. 150.00 44. 189.15	21. 7.55 22. 5.99 23. 9.70 24. 7.83 25. 96.10	Sales on a Percentage Basis Lesson 53 Page 130
6. 408.59	45. 51.84 46. 6.72 47. 80.30 48. 25.11 49. 5.04 50. .50	26. 95.33 27. 89.54 28. 321.63 29. 3.11 30. 7.02	Percentage Problems Lesson 52 Page 128
Gross and Dozen Lesson 50 Page 124	51. 206.23 52. 37.42 53. 4.23 54. 4.17 55. 5.30 56. 26.22	1. 3136.25 2. 252. 3. 25.31 4. 8.00 5. 1.04 6. 600.25 7. 1889.16 8. 21.99 9. 2000.64 10. 2755.52	11. \$ 10,522.86 18.52% 12. 8,919.50 13.41% 13. —24,208.64 35.87% 14. —23,433.66 23.47% 15. 8,032.90 34.29% 16. 22,732.58 65.61% 17. 20,375.32 36.42% 18. 2,026.70 30.40% 19. 18,099.65 23.08% 20. —23,201.86 10.40%

21.	11,172.48	12.69%	21.	333.00	16.65	316.35	56.	633.75	63.38	570.37	31.	508.26	
22.	— 5,034.46	14.12%	22.	201.25	20.13	181.12	57.	87.00	13.05	73.95	32.	4359.96	
23.	— 7,901.59	21.62%	23.	272.25	27.23	245.02	58.	68.25	13.65	54.60	33.	10772.48	
24.	5,467.00	15.83%	24.	48.75	2.44	46.31	59.	281.25	70.31	210.94	34.	184.06	
25.	7,528.10	8.47%	25.	93.75	18.75	75.00	60.	400.00	.....	424.00	35.	2881.05	
												18705.81	
26.	20,599.97	58.82%			863.80			1333.86			36.	363.38	
27.	97.60	1.10%									37.	8424.00	
28.	— 2,472.40	43.44%	26.	51.10	20.44	30.66		Addition			38.	14943.18	
29.	22,443.29	29.07%	27.	283.50	28.35	255.15		Lesson 55			39.	8382.15	
30.	— 7,285.27	36.56%	28.	31.25	1.56	29.69		Page 133			40.	21961.63	
31.	2,032.77	61.37%	29.	36.00	3.60	32.40						54074.34	
32.	50,094.70	35.90%	30.	42.00	10.50	31.50	1.	454.33					
33.	70,649.45	62.53%			379.40		2.	577.44			41.	112380.94	
34.	19,680.00	34.74%					3.	697.37			42.	137491.16	
35.	— 1,222.03	12.39%	31.	516.25	387.19	129.06	4.	608.94			43.	1840.50	
36.	6,376.45	52.17%	32.	42.00	3.78	38.22	5.	474.87			44.	3073.20	
	Addition	Lesson 54	33.	146.25	43.88	102.37	6.	602.77			45.	1984.28	
	Lesson 54	Page 131	34.	13.20	2.64	10.56	7.	653.36				256770.08	
			35.	51.98	2.60	49.38	8.	680.73			46.	5950.80	
					329.59		9.	539.71			47.	328.56	
							10.	777.58			48.	2759.74	
1.	303.62		36.	143.75	9.63	134.12					49.	28166.89	
2.	260.94		37.	218.75	15.31	203.44					50.	504.39	
3.	409.33		38.	84.24	16.85	67.39		Trade Discounts				37710.38	
4.	329.87		39.	131.25	65.63	65.62		Lesson 55					
5.	351.52		40.	51.10	38.33	12.77		Page 134					
6.	335.96				483.34		11.	16.03			Trade Discounts		
7.	439.74						12.	8.53			Lesson 56		
8.	372.88		41.	175.00	35.00	140.00	13.	90.13			Page 135		
9.	378.11		42.	231.25	23.13	208.12	14.	6.69					
10.	335.44		43.	218.75	21.88	196.87	15.	15.05			1.	3.76	
	Trade Discounts	Lesson 54	44.	404.25	60.64	343.61					2.	22.32	
	Lesson 54	Page 132	45.	218.75	76.56	142.19	16.	147.84			3.	6.77	
					1030.79		17.	51.32			4.	2.76	
11.	218.75	10.94	207.81	46.	393.75	59.06	334.69			5.	9.88		
12.	28.13	2.81	25.32	47.	218.75	12.03	206.72	20.	13.37		6.	16.40	
13.	6.50	.33	6.17	48.	282.75	141.38	141.37			7.	6.52		
14.	21.75	3.26	18.49	49.	123.75	30.94	92.81	21.	93.28		8.	23.85	
15.	10.00	.90	9.10	50.	71.25	8.91	62.34	22.	132.40		9.	7.91	
			266.89				23.	224.69			10.	14.80	
					837.93		24.	532.80			11.	10.37	
							25.	34.63			12.	14.90	
											13.	11.54	
16.	42.50	4.25	38.25	51.	71.25	17.81	53.44		1017.80		14.	6.98	
17.	56.25	14.06	42.19	52.	63.75	9.56	54.19			15.	1.94		
18.	143.75	107.81	35.94	53.	6.75	1.35	5.40	26.	200.19				
19.	439.25	109.81	329.44	54.	118.80	11.88	106.92	27.	142.00			16.	2.19
20.	519.75	103.95	415.80	55.	306.25	15.31	290.94	28.	75.00			17.	3.02
							29.	1825.74			18.	2.76	
							30.	142.50			19.	2.04	
											20.	6.38	
				861.62			510.89		2385.43				

Net Decimal Equivalent Lesson 56 Page 135	58. 45.09 59. 229.98 60. 28.67	11. 2.35 12. 5.99 13. 20.74 14. 2.95 15. 2.17	Interest—(Cont'd) Lesson 58 Page 140
21. .70763 22. .6885 23. .65408 24. .63772 25. .12188	61. 619.62 62. 21.38 63. 32.35 64. 5.67 65. 30.31	401.63 709.33	34.20 7. 1.63 8. 3.41 9. 22.42 10. 19.29 11. 13.79
26. .1215 27. .11254 28. .92625 29. .9025 30. .87994	66. 6.38 67. 165.85 68. 12.46 69. 2.44 70. 3.16	20. 22.46 21. 1.86 22. 12.90 23. 49.32 24. 81.08	58.35 12. 155.33 13. 13.16 14. 4.01 15. 69.34 16. 1.21
31. .81284 32. .81 33. .78975 34. .7695 35. .75026	71. 54.64 72. 63.18 73. 7.34 74. 4.47 75. 16.95	190.29 146.58 25. 10.37 26. 3.60 27. 2.47 28. .88 29. 55.98	155.53 17. 11.51 18. 116.84 19. 18.07 20. 72.50 21. 81.76
Trade Discounts (Cont'd) Lesson 56 Page 136	76. 24.34 77. 1.85 78. 34.13 79. 12.40 80. 16.39	30. 10.21 73.14 Exact Days Lesson 57 Page 138	300.68 22. 47.72 23. 22.81 24. 532.45 25. 49.71 26. 16.59
36. 89.90 37. 74.26 38. 3.46 39. 123.12 40. 51.06	81. 8.83 82. 1.18 83. 52.63 84. 18.60 85. 50.25	89.11 31. 72 days 32. 151 33. 136 34. 124 35. 193	669.28
41. .41 42. 97.53 43. 28.47 44. 482.99 45. 49.21	341.80 658.61 Interest Lesson 57 Page 138	36. 252 37. 103 38. 84 39. 72 40. 203	Chain Discount Lesson 59 Page 141
46. 119.91 47. 256.98 48. 96.15 49. 38.76 50. 29.59	1. 11.53 2. 2.65 3. 11.13 4. 6.83 5. 2.37	37. 1. 41.35 2. 29.31 3. 29.91 4. 34.03 5. 45.02	
51. 480.65 52. 4.01 53. 14.99 54. 62.67 55. 115.96	541.39 678.28 34.51 1. 51513 2. 60987 3. 45758 4. 26506 5. 27906	38. Addition Lesson 58 Page 139	6. 10.11 7. 43.00 8. 31.96 9. 475.14 10. 13.69
56. 29.61 57. 68.28	9. 6.27 10. 7.62 71.69 6. 48639	40. 203 1. 51513 2. 60987 3. 45758 4. 26506 5. 27906 6. 48639	11. 74.08 12. 13.85 13. 316.35 14. 30.62 15. 556.54



41.	50.01	Addition Lesson 63 Page 149					16.	2.68
42.	6.16						17.	64.86
43.	4.27						18.	8.60
44.	2.47						19.	8.24
45.	1.35						20.	5.54 Net, .83363
46.	13.12	1.	261.00	11.	223.38			
47.	7.65	2.	334.76	12.	305.90			
48.	12.62	3.	287.65	13.	399.42			
49.	8.12	4.	363.49	14.	350.37			
50.	4.62	5.	346.48	15.	302.60			
51.	3.94	6.	352.36	16.	270.17			
52. Total M. P.	1300.10	7.	378.39	17.	303.40			
53. Total S. P.	1044.34	8.	361.97	18.	308.16			
		9.	265.29	19.	367.04			
		10.	337.01	20.	285.09			

First Section  
General Review  
Addition  
Page 152

1. 1022.94
2. 1173.87
3. 1176.43
4. 1024.56
5. 963.67

6. 1114.27
7. 1084.31
8. 878.96
9. 1057.52
10. 827.01

## Subtraction

11. Debit Credit Bal. 14105.44 9700.67 4404.77
12. Debit Credit Bal. 13490.59 863.29 12627.30

Balance Sheet									
Lesson 63									
Page 150									
1.	43.75	58.88	35.56	26.69	55.00	40.63	19.50	55.50	335.51
2.	6.04	8.12	4.91	3.68	7.59	5.61	2.69	7.66	46.30
3.	13.13	17.66	10.67	8.01	16.50	12.19	5.85	16.65	100.66
4.	44.63	60.05	36.27	27.22	56.10	41.44	19.89	56.61	342.21
5.	101.50	136.59	82.51	61.92	127.60	94.25	45.24	128.76	778.37
6.	236.25	317.93	192.04	144.11	297.00	219.38	105.30	299.70	1811.71
7.	1.00	1.34	.81	.61	1.25	.93	.44	1.27	7.65
8.	17.50	23.55	14.23	10.68	22.00	16.25	7.80	22.20	134.21
<b>Totals</b>		463.80	624.12	377.00	282.92	583.04	430.68	206.71	588.35 3556.62

Test 4-A  
Addition  
Page 151

4. 10692.
5. 558.
6. 9654.68

Test 4-C  
Discounts  
Page 151

1. 9.90
2. 10.50
3. 19.12
4. 73.10
5. 15.82 Net, .7497

## Division

13. 9013.7764
14. .99162
15. 28335.2926

1. 226.20
2. 243.82
3. 231.57
4. 271.32
5. 282.67

7. 190530.
8. 59325.
9. 11143.5
10. 339.2928

6. 259.11
7. 223.67

11. 14256.
12. 7130.
13. 316.8
14. 584.
15. 5589.

Test 4-B  
Multiplication  
Page 151

6. 59.64
7. 1.22
8. 23.01
9. 42.49
10. 25.53 Net, .42446

## Multiplication

17. 46163.2875
18. 10949.5563
19. 7.58055
20. 1.19205

1. 125.58
2. 816.
3. 741744.

11. 6.87
12. 1.75
13. 48.08
14. 5.88
15. 43.44 Net, .78975

21. 11199.71
22. 240076603.
23. 41.30
24. 192.14

Review Test		Decimal Equivalents	Review 1	31.	8.58
	Addition	24. .375		32.	23.38
	Page 7	25. .75		33.	.29
1.	336.69	26. .20	1. 1055	34.	4.68
2.	307.65	27. .625	2. 1000	35.	16.82
3.	315.34	28. .0833	3. 1024	36.	9.63
4.	305.04	29. .5833	4. 983	37.	55.03
5.	260.88	30. .8333	5. 1040	38.	34.81
6.	157.33	31. .3125	6. 1038	39.	1.50
7.	241.89	32. .3333		40.	43.13
8.	161.43	33. .4167		41.	.05
	Multiplication	34. .50		42.	364.25
		35. .875	Review 1	43.	100.98
		36. .25	Permanent	44.	1.62
1.	125.4406	37. .9167	Decimal Point	45.	8.82
2.	465.645	38. .6666	Page 12		
3.	13866.405			1. 9.71	13.69
4.	43941.15			2. 6.12	4.39
5.	845.3538			3. 4.00	3.68
6.	221108.736		Permanent Decimal	4. 1.73	45.48
7.	122465.39	39. 17.17		5. 11.20	14.70
8.	1828196.37	40. 11.61			
9.	61030.66			6. 64.38	
10.	29530.542	41. 17.09		7. 10.13	
	Accumulation	42. 1.80		8. 12.86	
	of Whole Nos.	43. 16.13		9. 45.99	Review 1
		44. 42.26		10. 5.43	Addition —
		45. .30			Controlled Key
					Page 13
11.	584414	46. 2.40	11. 5.67	1. 204	
12.	1044359	47. 34.07	12. 14.92	2. 258	
13.	1729102	48. 19.67	13. 19.74	3. 227	
	Division		14. 13.20	4. 249	
	Page 8	Accumulate	15. 4.34	5. 277	
14.	183.191	49. \$1777.98	16. 8.62	6. 272	
15.	638.431	50. 4995.56	17. 60.30	7. 262	
16.	16.939	51. 1474.94	18. .06	8. 267	
17.	711.262		19. 3.60	9. 235	
18.	.203		20. 13.18	10. 203	
	Subtraction	Percentages			
		21. 41.33		11. 244	
	Total	52. 50.63	22. 40.15	12. 221	
19.	429.50	53. 35.20	23. 44.55	13. 236	
20.	509.82	54. 2.36	24. 3.42	14. 197	
21.	893.24	55. 16.40%	25. 36.94	15. 355	
22.	827.70				
23.	705.08	56. 50%	26. 27.50	16. 386	
	Last Bal.	57. 21.18%	27. 19.60	17. 297	
		58. 12960	28. 23.80	18. 276	
		59. \$8700.00	29. 3.74	19. 323	
		60. \$6188.89	30. 10.93	20. 179	

21.	276	Review 2	41.	.04	16.	11.24
22.	200	Permanent	42.	396.00	17.	25.94
23.	166	Decimal Point	43.	37.62	18.	103.65
24.	319	Page 16	44.	1.53	19.	290.20
25.	288		45.	8.33	20.	13.26
26.	341	1. \$ 3.12	46.	13.63	21.	81.16
27.	265	2. 1.89	47.	.33	22.	56.58
28.	311	3. .49	48.	5.66	23.	63.60
		4. 3.78	49.	29.43	24.	311.11
		5. 10.69	50.	28.38	25.	55.80
		6. 49.59				
		7. 6.98			26.	21.26
		8. 12.66			27.	80.81
		9. 45.58			28.	49.68
		10. 3.10			29.	55.97
		11. 9.90			30.	130.95
29.	215	12. 12.06	1.	7403	31.	27.31
30.	190	13. 14.61	2.	13586	32.	63.10
		14. 11.55	3.	9434	33.	56.25
31.	168	15. 72.07	4.	15617	34.	36.76
32.	275		5.	17758	35.	26.86
33.	250	16. 17.90				
34.	264	17. 17.39	6.	11585	36.	81.53
35.	262	18. .13	7.	5282	37.	39.09
		19. 23.40	8.	20029	38.	86.34
36.	297	20. 2.63	9.	3211	39.	92.78
37.	329		10.	6175	40.	37.39
38.	295	21. 44.10			41.	53.54
39.	261	22. 52.55			42.	74.76
40.	258	23. 35.65			43.	431.96
		24. 14.46			44.	42.12
41.	192	25. 34.22			45.	35.40
42.	216					
		26. 22.93	1.	47.25	46.	37.86
		27. 18.51	2.	34.24	47.	84.46
		28. 27.17	3.	38.90	48.	148.70
		29. 5.43	4.	78.76	49.	467.01
		30. 19.06	5.	31.70	50.	189.68
1.	993	31. 12.38	6.	37.67	51.	237.53
2.	1145	32. .31	7.	24.23	52.	533.38
3.	1232	33. 28.43	8.	375.42	53.	154.55
4.	1309	34. 8.70	9.	20.91	54.	517.70
5.	1462	35. 16.38	10.	46.69	55.	30.70
6.	1571	36. 5.93	11.	41.65	56.	7.89
7.	880	37. 20.35	12.	25.75	57.	98.46
8.	814	38. 24.05	13.	11.67	58.	147.56
9.	693	39. 44.36	14.	23.42	59.	619.05
10.	1042	40. 24.50	15.	30.80	60.	190.10

Review 4	Lesson 1	31.	296.74	76.	53.68
Adding	Adding	32.	1.71	77.	2,579.22
Page 19	Page 20	33.	44,338.46	78.	1,243.92
Columns		34.	39.76	79.	305.16
1. 117.04	1. 740.33	35.	66.16	80.	144.60
2. 98.87	2. 951.42				
3. 99.65	3. 1168.57	36.	874.95	81.	30,311.82
4. 114.30	4. 1375.62	37.	12,682.20	82.	6,058.80
5. 112.00	5. 1586.71	38.	774.64	83.	409.50
6. 105.29	6. 1794.77	39.	3,383.28	84.	6,897.24
7. 105.46	7. 2014.95	40.	12,091.08	85.	342.25
8. 107.65	8. 364.03				
860.26		41.	92,329.20	86.	603.72
		42.	446.88	87.	6,074.47
		43.	1,947.00	88.	1,844.00
		44.	138.00	89.	2,043.00
Lines	Lesson 1	45.	71.04	90.	132.84
1. 34.55	Multiplication Drill	46.	4,162.08	91.	54,194.92
2. 20.44	Page 21	47.	8,709.95	92.	3,302.86
3. 22.63		48.	10,660.80	93.	1,916.56
4. 30.36	1. \$ 362.94	49.	24,954.84	94.	230.14
5. 27.15	2. 348.74	50.	330.88	95.	8.82
6. 26.23	3. 222.58				
7. 28.48	4. 103.40	51.	415.88	96.	264.57
8. 17.80	5. 344.25	52.	1,118.28	97.	994.50
9. 41.40	6. 196.80	53.	5.95	98.	1.14
10. 31.08	7. 251.93	54.	3,151.19	99.	594.09
	8. 83.74	55.	53.52	100.	1,365.00
	9. 27,000.00				
11. 33.55	10. 512,780.63	56.	101.87	101.	25,267.05
12. 19.03		57.	536.64	102.	39.40
13. 23.89	11. 21.96	58.	239.70	103.	2,913.83
14. 24.87	12. 62,826.98	59.	93.17	104.	14,527.03
15. 28.60	13. 785.85	60.	7,464.80	105.	172,857.62
16. 37.22	14. 5.95				
17. 17.15	15. 1.28	61.	246.69	106.	34.28
18. 20.80	16. 11,989.76	62.	200.64	107.	7.82
19. 31.08	17. 539.28	63.	68.06	108.	46.35
20. 29.99	18. 18.76	64.	58.46	109.	10,623.23
	19. 7,728.37	65.	429,610.70	110.	9,429.64
21. 25.61	20. 14,216.76				
22. 35.23		66.	1,271.82	111.	1,891.08
23. 34.28	21. 1,248.44	67.	2,172.75	112.	26,986.32
24. 26.79	22. 228,325.53	68.	114.66	113.	10,483.40
25. 36.84	23. 78,747.84	69.	179.52	114.	2.82
	24. 198.87	70.	79.96	115.	25.08
26. 27.16	25. 2,420.60				
27. 32.76		71.	1,891.08	116.	2,270.40
28. 29.18	26. 5,667.97	72.	20,800.00	117.	34,052.56
29. 30.49	27. 101.64	73.	1.00	118.	309.16
30. 35.62	28. 164.46	74.	292.16	119.	7,071.60
860.26	29. 1,330.86	75.	240.69	120.	7,191.84
	30. 2,775.37				

Lesson 2	26.	39.09	71.	35.20	116.	34.18	
Adding	27.	44.86	72.	34.68	117.	1.60	
Page 22	28.	32.84	73.	22.38	118.	208.68	
1.	323.92	29.	36.31	74.	16.70	119.	298.07
2.	390.83	30.	35.58	75.	2.31	120.	7.39
3.	510.01	31.	1.87	76.	172.76	Lesson 3	
4.	429.47	32.	37.80	77.	79.84	Adding	
5.	330.12	33.	31.24	78.	1.60	Page 24	
6.	398.16	34.	7.80	79.	35.81	1.	1135.76
7.	394.94	35.	18.44	80.	8.28	2.	1399.56
8.	406.66	36.	1.29	81.	9.93	3.	1114.03
9.	300.71	37.	7.94	82.	37.80	4.	1290.97
10.	371.53	38.	79.84	83.	34.68	5.	1364.32
11.	345.73	39.	12.11	84.	25.58	6.	1278.87
12.	223.83	40.	27.81	85.	24.42		
Lesson 2	41.	74.56	86.	462.01			
Multiplication Drill	42.	184.77	87.	52.74			
Page 23	43.	6.78	88.	24.91	Lesson 3		
	44.	13.04	89.	1.66	Subtraction		
	45.	17.58	90.	.72	Page 25		
1. \$ 3.29	46.	383.57	91.	13.04	1.	115.76	
2. 49.83	47.	236.41	92.	5.44	2.	28.24	
3. 5.92	48.	7.07	93.	4.85	3.	145.84	
4. 85.40	49.	2.50	94.	2,825.29	4.	90.51	
5. 29.23	50.	42.56	95.	28.56	5.	121.94	
6. 10.89	51.	23.63	96.	3.95	6.	78.37	
7. 13.10	52.	14.25	97.	5.28	7.	116.35	
8. 28.63	53.	16.15	98.	78.19	8.	286.53	
9. 2.22	54.	278.00	99.	1,984.82	9.	821.04	
10. 423.75	55.	31.00	100.	1.45	10.	713.74	
11. 45.15	56.	1.50	101.	529.66	11.	115.10	
12. 1,467.17	57.	127.71	102.	.37	12.	279.36	
13. .88	58.	72.68	103.	47.51	13.	7.32	
14. .84	59.	63.86	104.	29.40	14.	123.42	
15. 40.42	60.	3.95	105.	1.62	15.	160.23	
16. 566.64	61.	28.27	106.	547.74	16.	122.00	
17. 81.38	62.	6.92	107.	2.24	17.	12.10	
18. 6.78	63.	127.59	108.	7.48	18.	114.48	
19. 249.30	64.	47.51	109.	11.65	19.	95.57	
20. .03	65.	38.28	110.	187.29	20.	114.97	
21. 1.88	66.	60.88	111.	9.93	21.	50.65	
22. .53	67.	1.14	112.	8.64	22.	121.14	
23. 27.66	68.	64.51	113.	1.59	23.	80.76	
24. 127.59	69.	61.70	114.	395.70	24.	541.73	
25. 32.79	70.	4.79	115.	66.46	25.	330.00	

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26.	175.90	6.	.131	Lesson 5	36.	1506.40	
27.	40.24	7.	127.250	Adding	37.	214.56	
28.	553.32	8.	.001	Page 28	38.	56.25	
29.	66.90	9.	.990	1.	621.82	39.	558.11
30.	109.83	10.	112.869	2.	518.85	40.	32.64
31.	2.35	11.	6.476	3.	621.82	41.	19.20
32.	69.70	12.	619.305	4.	691.16	42.	5.12
33.	12.62	13.	.001	5.	533.70	43.	23.36
34.	94.98	14.	.014	6.	651.55	44.	11.52
35.	82.14	15.	34358.270	Lesson 5	45.	27.00	
36.	58.06	16.	604.994	Multiplication	46.	36.26	
37.	215.66	17.	.472	Page 29	47.	12.11	
38.	157.30	18.	3.387	1.	14.83	48.	173.25
39.	99.67	19.	118.290	2.	213.84	49.	24.10
40.	20.22	20.	123.978	3.	276.25	50.	149.50
41.	36.53	21.	.853	4.	28.44	51.	3.04
42.	40.86	22.	1.429	5.	20.16	52.	60.20
43.	408.67	23.	.661	6.	489.60	53.	32.68
44.	218.24	24.	505.123	7.	49.61	54.	81.89
45.	48.21	25.	6.038	8.	75.00	55.	69.30
46.	91.47	26.	1.401	9.	55.00	56.	20.68
47.	97.86	27.	.007	10.	1.55	57.	657.54
48.	69.81	28.	.150	11.	19.80	58.	98.75
49.	59.65	29.	247093.821	12.	120.47	59.	82.50
50.	11.42	30.	.001	13.	21.50	60.	17.55
51.	19.49	31.	3.103	14.	7.04	61.	88.16
52.	6.25	32.	.043	15.	.26	62.	1.54
Lesson 4		33.	.001	16.	55.44	63.	236.67
Adding		34.	.008	17.	20.52	64.	87.00
Page 26		35.	.083	18.	98.54	65.	474.30
1.	408.11	36.	7.767	19.	231.11		
2.	532.38	37.	19.859	20.	33.44	66.	30.60
3.	582.25	38.	.015	21.	15.01	67.	52.80
4.	601.19	39.	.085	22.	4.38	68.	14.44
5.	647.54	40.	3.008	23.	138.32	69.	457.24
6.	836.39	41.	2.332	24.	202.00	70.	293.40
		42.	8403.317	25.	6.08		
Lesson 4		43.	8.418	26.	551.25	71.	3.83
Division		44.	.787	27.	13.75	72.	9.46
Page 27		45.	69.428	28.	2682.16	73.	5.60
1.	12773.121	46.	.044	29.	63.75	74.	840.36
2.	.262	47.	51.618	30.	41.80	75.	560.88
3.	7.936	48.	2.867	31.	2781.25	76.	29.58
4.	666.579	49.	.001	32.	34.24	77.	7.28
5.	.639	50.	.679	33.	.11	78.	477.44
				34.	82.81	79.	26.88
				35.	268.60	80.	72.72

**ANSWER BOOK****PART TWO**

81.	5.32	<b>Lesson 6</b> Subtraction Page 31	1. 127.79 2. 569.35 3. 866.86 4. — 159.95 5. 372.18 6. 379.82 7. 2193.01 8. 529.22 9. 595.96 10. 387.52	Lesson 7	41.	.429			
82.	46.75			Division	42.	.119			
83.	570.24			Page 33	43.	.119			
84.	28.00				44.	12697.719			
85.	300.00				45.	.014			
86.	3626.25								
87.	69.12								
88.	22.50								
89.	54.00								
90.	12.83								
91.	238.80	<b>Lesson 8</b> Adding Page 34		6. .766	49.	15.661			
92.	35.34			7. .008	50.	12.996			
93.	13.20			8. 1.535					
94.	10.26			9. 101.002					
95.	26.25			10. .009					
96.	842.80								
97.	107.40			11. 154396.054	1.	714.54			
98.	74.97			12. 1.615	2.	701.40			
99.	536.76			13. 979.980	3.	522.13			
100.	33.44			14. 70956.911	4.	615.89			
101.	585.90			15. .029	5.	629.72			
102.	3.42	<b>Lesson 8</b> Subtraction Page 35		16. 165.291	6.	598.06			
103.	40.32			17. 2.117					
104.	38.09			18. 29.522					
105.	18.87			19. .085					
106.	.44			20. .008					
107.	66.60								
108.	10.51			21. 320.87					
109.	6.48			22. 1596.90	1.	15.76			
110.	2531.25			23. 259.87	2.	28.24			
111.	66.24			24. 783.64	3.	45.84			
112.	208.88			25. 248.11	4.	90.51			
113.	200.94				5.	22.12			
114.	23.04			26. 159.07					
115.	709.80			27. 370.76	6.	78.37			
116.	24.00			28. 684.12	7.	16.35			
117.	1.84			29. 637.11	8.	286.53			
118.	467.28			30. 1338.30	9.	21.04			
119.	322.99				10.	13.74			
120.	129.28								
Lesson 6		<b>Lesson 7</b> Adding Page 32		31. .322	11.	115.10			
Adding				32. 23.093	12.	79.36			
Page 30				33. 113.514	13.	7.32			
1.	737.40			34. 126.504	14.	23.42			
2.	607.59			35. 12.091	15.	60.23			
3.	644.84								
4.	844.37								
5.	739.29								
6.	756.91								
				36. .129	16.	22.00			
				37. 50.346	17.	12.10			
				38. 64.807	18.	14.48			
				39. 11.718	19.	95.57			
				40. .332	20.	14.97			

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## PART TWO

86.	.06	<b>Lesson 11</b> <b>Multiplication</b> <b>Page 41</b>	46.	23838.75	91.	33547.50
87.	.53		47.	5388.75	92.	35167.50
88.	2.58		48.	25301.25	93.	29947.50
89.	.41		49.	28410.00	94.	33611.25
90.	.47		50.	32763.75	95.	14501.25
91.	.30		3.	21652.50	96.	20917.50
92.	.36		4.	28301.25	97.	22042.50
93.	.58		5.	28061.25	98.	28443.75
94.	.12		6.	21611.25	99.	14621.25
95.	.13		7.	23801.25	100.	37098.75
96.	.15		8.	24885.00		
97.	.51		9.	23722.50	101.	21356.25
98.	.67		10.	17583.75	102.	22267.50
99.	5.18		11.	32602.50	103.	23958.75
100.	.09		12.	18697.50	104.	21296.25
			13.	25413.75	105.	18588.75
101.	.12		14.	32602.50		
102.	5.28		15.	35167.50	106.	18686.25
103.	.09		16.	24251.25	107.	24277.50
104.	17.51		17.	24285.00	108.	13410.00
105.	3.12		18.	29055.00	109.	16335.00
106.	1.70		19.	32388.75	110.	24262.50
107.	.38		20.	13826.25		
108.	1.53		21.	12667.50	111.	11868.75
109.	3.56		22.	27517.50	112.	23823.75
110.	.44		23.	12667.50	113.	20238.75
			24.	14201.25	114.	13346.25
111.	5.96		25.	23902.50	115.	33258.75
112.	.13				116.	25661.25
113.	27.80		26.	28260.00	117.	17392.50
114.	6.26		27.	13046.25	118.	27971.25
115.	.97		28.	35017.50	119.	16822.50
			29.	12742.50	120.	36690.00
116.	5.58		30.	28267.50		
117.	6.23				121.	35561.25
118.	.88		31.	20167.50	122.	24738.75
119.	17.95		32.	14576.25	123.	12960.00
120.	3.53		33.	20411.25	124.	13680.00
			34.	31635.00	125.	29827.50
			35.	18667.50		
<b>Lesson 11</b>			36.	26542.50	126.	27731.25
<b>Adding</b>			37.	32958.75	127.	29460.00
<b>Page 40</b>			38.	33926.25	128.	21285.00
1.	777.92		39.	29613.75	129.	25871.25
2.	687.73		40.	37038.75	130.	12926.25
3.	953.58		41.	31346.25	131.	16473.75
4.	578.35		42.	20242.50	132.	12896.25
5.	465.82		43.	14943.75	133.	25275.00
6.	516.92		44.	22361.25	134.	17973.75
			45.	32002.50	135.	13680.00

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136. 30135.00	16. 3512.66	16. .009	61. .007
137. 18322.50	17. 796.34	17. 1.276	62. .009
138. 26486.25	18. 2729.45	18. .011	63. .085
139. 12873.75	19. 1189.60	19. .418	64. .001
140. 13833.75	20. .....	20. .043	65. .045
141. 29797.50	21. 1205.91	21. 1.230	66. 2.686
142. 21363.75	22. 1338.80	22. .008	67. .001
143. 17197.50	23. 800.81	23. .077	68. 1.275
144. 21727.50	24. 1121.81	24. .101	69. 10.725
145. 25050.00	25. .....	25. .045	70. .639
146. 11767.50	26. 100.00	26. 8.234	71. 1.532
147. 14906.25	27. 1.87	27. .112	72. .046
148. 35246.25	28. 493.39	28. .987	73. .085
149. 30161.25	29. 406.62	29. .125	74. 1.205
150. 17058.75	30. 229.26	30. .688	75. .014
<b>Lesson 12</b> <b>Adding</b> <b>Page 42</b>		<b>Lesson 13</b> <b>Adding</b> <b>Page 44</b>	
1. 632.17	1. 542.49	31. .016	76. 1.752
2. 478.73	2. 376.20	32. .068	77. .192
3. 712.45	3. 537.07	33. .001	78. 50.141
4. 805.47	4. 538.85	34. .067	79. .443
5. 898.11	5. 588.79	35. .158	80. .051
6. 577.37	6. 508.97	41. .001	81. .013
<b>Lesson 12</b> <b>Subtraction</b> <b>Page 43</b>		<b>Lesson 13</b> <b>Division</b> <b>Page 45</b>	
1. 2342.07	1. .015	41. .007	82. .010
2. 1344.68	2. .170	42. .004	83. 1.368
3. 1109.72	3. .044	43. .033	84. .032
4. 1536.70	4. .127	44. .006	85. .015
5. 1149.94	5. .004	45. 1.038	86. .020
6. 1073.09	6. .263	46. .130	87. .005
7. 1163.55	7. .178	47. .023	88. .007
8. 2817.18	8. .002	48. 7.725	89. .017
9. 544.12	9. .134	49. .018	90. .001
10. 1361.62	10. .020	50. .234	91. .032
11. 1584.77	11. .011	51. .013	92. .028
12. 1785.17	12. 1.242	52. .005	93. 13.611
13. 3538.00	13. .002	53. .017	94. .018
14. 1014.02	14. .036	54. .078	95. .004
15. 1123.40	15. .017	55. .013	96. .214
		56. .027	97. .016
		57. 1.282	98. .005
		58. .074	99. .022
		59. .086	100. .007
		60. .176	101. .015
			102. 10.676
			103. .118
			104. .021
			105. .045

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106.	.049	3.	14.79	Lesson 15	41.	1.697	
107.	1.381		9.87	Division Short Cut	42.	4.606	
108.	.007		73.00	Page 49	43.	6.976	
109.	3.645		427.50		44.	.666	
110.	.985		929.60		45.	1.238	
			1454.76				
111.	.015	4.	4.19	1.	2.269	46.	.664
112.	.419		94.25	2.	1.142	47.	1.111
113.	.081		6.84	3.	.697	48.	2.692
114.	.082		15.60	4.	.476	49.	.300
115.	.137		60.03	5.	1.522	50.	1.008
116.	.025		20.50	6.	.787		
117.	.001		147.41	7.	1.557		
118.	.028			8.	1.336		
119.	.411			9.	2.266	<b>Lesson 16 Adding Page 50</b>	
120.	.106			10.	.952		
		5.	.84	11.	.879		
			3.05	12.	3.339		
			405.00	13.	1.125		
			.78	14.	.331		
			20.23	15.	2.010		
			8.08	16.	.790		
			437.98	17.	.966		
1.	567.06			18.	2.155		
2.	609.98	6.	58.29	19.	1.252		
3.	487.96		277.20	20.	1.374	<b>Lesson 16 Multiplication Page 51</b>	
4.	519.47		71.93	21.	2.978		
5.	301.00		407.42	22.	1.052		
6.	428.49			23.	7.450		
		7.	231.25	24.	1.494		
			51.48	25.	1.086		
			11.38				
			5.91	26.	2.072		
			10.64	27.	1.427		
			18.62	28.	.811		
1.	23.04		329.28	29.	.244		
	16.25			30.	.548		
	34.00			31.	.490		
	44.64			32.	.733		
	117.93			33.	2.166		
2.	203.00	Lesson 15		34.	1.092		
	2.40	Adding		35.	11.301		
	46.90	Page 48					
	16.50	1.	781.72				
	18.60	2.	850.26				
	36.00	3.	879.64				
	323.40	4.	864.29				
		5.	802.71				
		6.	965.08				
			36.	7.008			
			37.	11.768			
			38.	1.746			
			39.	2.577			
			40.	.294			

21.	17102.82	66.	14933.04	111.	19850.52	Lesson 17
22.	12046.02	67.	25766.46	112.	20247.84	Division Drill
23.	19192.62	68.	20286.54	113.	11248.8	Page 53
24.	21506.88	69.	10165.2	114.	23408.34	
25.	15211.68	70.	24476.46	115.	8341.14	1. .10
				116.	17479.5	2. 1.04
26.	16994.46	71.	18999.12	117.	14610.54	3. .20
27.	10007.82	72.	11148.18	118.	14587.32	4. .08
28.	25247.88	73.	18289.62	119.	17688.48	5. 2.06
29.	12752.94	74.	17234.4	120.	8911.32	6. 7.02
30.	9517.62	75.	22309.26	121.	6787.98	7. 8.54
				122.	17925.84	8. .19
31.	25405.26	76.	25136.94	123.	25201.44	9. .06
32.	20216.88	77.	12089.88	124.	20093.04	10. .45
33.	9205.44	78.	25376.88	125.	18932.04	11. .81
34.	22040.94	79.	22298.94	126.	25490.4	12. 1.12
35.	12740.04	80.	16710.66	127.	11733.84	13. .74
				128.	24215.88	14. .92
36.	12817.44	81.	23165.82	129.	19190.04	15. 22.00
37.	11708.04	82.	22564.68	130.	25369.14	
38.	9914.94	83.	12814.86	131.	22092.54	16. .04
39.	21586.86	84.	19063.62	132.	17017.68	17. 3.08
40.	12768.42	85.	8911.32	133.	11429.4	18. .94
				134.	22273.14	19. 6.74
41.	9538.26	86.	11702.88	135.	15606.42	20. 3.32
42.	24956.34	87.	20118.84	136.	22569.84	21. 7.12
43.	18754.02	88.	14316.42	137.	20278.8	22. 21.01
44.	17920.68	89.	23160.66	138.	9367.98	23. 2.34
45.	12740.04	90.	21537.84	139.	21741.66	24. 5.44
				140.	16958.34	25. .54
46.	10281.3	91.	21911.94	141.	14548.62	26. 1.18
47.	22131.24	92.	20209.14	142.	8939.7	27. .68
48.	12765.84	93.	17992.92	143.	9716.28	28. 3.36
49.	8658.48	94.	20609.04	144.	15606.42	29. 12.30
50.	24022.38	95.	14094.54	145.	12097.62	30. 15.06
				146.	19850.52	31. .35
51.	3183.72	96.	22799.46	147.	11223.	32. 1.56
52.	20830.92	97.	19695.72	148.	17786.52	33. 7.36
53.	12636.84	98.	3196.62	149.	21659.1	34. .89
54.	25136.94	99.	12719.4	150.	12226.62	35. 3.31
55.	20268.48	100.	9907.2			
				1.	1473.59	36. .08
56.	23341.26	101.	9251.88	2.	1025.99	37. 3.23
57.	8769.42	102.	17990.34	3.	1491.49	38. .89
58.	19460.94	103.	9969.12	4.	1229.14	39. .72
59.	8939.7	104.	25732.92	5.	1453.24	40. 3.43
60.	24891.84	105.	17386.62	6.	1449.09	
				106.	20250.42	41. 1.18
61.	25482.66	107.	23189.04	3.	1491.49	42. 1.75
62.	19063.62	108.	17151.84	4.	1229.14	43. 1.24
63.	8996.46	109.	12631.68	5.	1453.24	44. .51
64.	22133.82	110.	15389.70	6.	1449.09	45. 1.50

46.	.08	91.	.87	Test 5B— Multiplication Page 54	6.	2015139
47.	2.52	92.	.57		7.	537352
48.	9.27	93.	.15		8.	312111
49.	1.70	94.	.40		9.	703716
50.	1.37	95.	6.51	1. 54.60 2. 88.75 3. 33.03 4. 15.68 5. 30.14 6. 3.80 7. 38.00 8. 10.80 9. 17.04 10. 29.64 11. 11.25 12. 40.10 13. 17.30 14. 11.43 15. 207.90		
51.	.21	96.	.49			Lesson 18 Subtraction Page 57
52.	.19	97.	4.99			
53.	.41	98.	.12			
54.	.94	99.	.48			
55.	.10	100.	1.31			
56.	.29	101.	.42			
57.	1.40	102.	1.58			
58.	6.41	103.	.18			
59.	1.15	104.	.61			
60.	3.31	105.	1.09			
61.	9.58	106.	.16			
62.	1.70	107.	30.06			
63.	1.27	108.	2.54	Test 5C Page 54	11.	607.57
64.	.41	109.	1.15		12.	557.01
65.	7.95	110.	1.79		13.	1038.89
66.	1.31	111.	4.55		14.	644.10
67.	3.64	112.	.98		15.	577.82
68.	16.05	113.	2.01		16.	957.27
69.	1.47	114.	28.07		17.	308.80
70.	.37	115.	7.49		18.	523.58
71.	5.57	116.	1.51		19.	827.98
72.	.44	117.	.57		20.	925.27
73.	19.66	118.	1.19		21.	863.73
74.	11.29	119.	.53		22.	1116.16
75.	14.82	120.	1.18		23.	720.62
76.	1.85				24.	1826.36
77.	.83				25.	141.29
78.	.14	Progress Test 5			26.	642.74
79.	.20	Test 5A—Addition			27.	706.23
80.	15.33	Page 54			28.	648.94
81.	.86	1.	1970.59		29.	683.73
82.	61.06	2.	2106.69		30.	763.54
83.	16.44	3.	2242.36			
84.	2.01	4.	1809.96	Lesson 18 Adding Page 58		
85.	.83	5.	2385.65			
86.	2.40	6.	1991.07		1.	517373
87.	.46	7.	2237.52		2.	305797
88.	25.42	8.	3333.60		3.	450568
89.	.45	9.	2086.48		4.	370918
90.	.48	10.	1931.15		5.	590427
					6.	464747

Lesson 19 Pay Roll Page 59		Lesson 20 Pay Roll—Piece Work Page 61		Lesson 22 Weekly Pay Roll Page 65		16. 61.43 17. 120.18 18. 115.28 19. 189.75 20. 237.08	
1. 43.75		1. 2156	\$26.95	1. 44½ hr.	68.98		
2. 56.38		2. 1857	30.64	2. 44 hr.	66.00		
3. 59.25		3. 1823	28.26	3. 41 hr.	59.45		
4. 55.69		4. 3388	26.43	4. 38 hr.	60.80		
5. 17.00		5. 2901	24.95	5. 45 hr.	75.60		
6. 12.40		6. 1477	2732	6. 44 hr.	72.82	1. 4777.09	
7. 16.88		7. 1296	24.62	7. 42 hr.	64.89	2. 2180.41	
8. 27.50		8. 1927	21.97	8. 46 hr.	68.08	3. 1420.88	
9. 37.28		9. 1208	27.18	9. 48 hr.	84.00	4. 2573.50	
10. 107.52		10. 1147	13.76	10. 44½ hr.	67.86	5. 4951.75	
11. 7.04		11. 2639	60.96				
12. 6.88		12. 3136	27.60	11. 41 hr.	68.88		
13. 5.64		13. 3648	27.91	12. 43 hr.	63.21		
14. 1.10		14. 2647	28.72	13. 47½ hr.	79.80		
15. .73		15. 1749	27.20	14. 45 hr.	65.48		
16. 13.76		32999	\$424.47	613½ hr.	\$965.85	1. \$18.07	\$18.49
17. 4.61						2. 29.82	28.82
18. 12.42						3. 20.04	19.59
19. 3.18						4. 20.75	21.50
20. 9.33						5. 34.44	36.08
21. 174.71		1. 4499.21				6. 24.03	23.76
22. 82.26		2. 6599.07				7. 21.63	20.69
23. 125.22		3. 4719.99				8. 22.77	23.04
24. 165.23		4. 3463.20				9. 32.38	34.88
25. 196.85		5. 4308.21				10. 36.99	36.14
26. 132.66						11. 25.80	26.40
27. 137.49						12. 29.26	28.61
28. 155.10						13. 21.57	22.06
29. 122.59						14. 29.05	30.45
30. 190.53						15. 25.23	25.23
31. 178.56		1. 46 hr.	75.90			16. 24.89	27.41
32. 183.22		2. 41½ hr.	61.42	1. 86.74		17. 30.10	29.40
33. 78.66		3. 49½ hr.	76.73	2. 109.20		18. 25.59	25.59
34. 223.03		4. 46 hr.	87.40	3. 247.35		19. 32.26	33.89
35. 123.49		5. 27 hr.	59.94	4. 176.77			
		6. 49 hr.	96.04	5. 203.45		20. \$504.67	\$512.03
				6. 155.49			
				7. 262.08			
Lesson 20 Adding Page 60		Lesson 22 Adding Page 64		8. 224.96			
				9. 185.92			
				10. 214.42			
1. 4560.75		1. 4082.75				1. 530.13	
2. 4659.52		2. 3401.99				2. 2135.98	
3. 3773.24		3. 5483.53				3. 317.00	
4. 4626.97		4. 4693.48				4. 1315.81	
5. 3399.87		5. 4970.89				5. 622.01	

6. 2208.24	3. 50.00	C. 912.00	8. .04748 per \$1 of sale	
7. 245.31	4. 50.00	D. 2640.00	1. 34.85	
8. 502.36		E. 2216.00	2. 31.43	
9. 163.48			3. 42.40	
10. 1899.90	4. 1. 264.00	3. 5922 sq. ft.	4. 26.40	
	2. 220.00	.08 per sq. ft.	5. 17.05	
11. 3700.40	3. 88.00	1. 84.80	6. 10.64	
12. 384.58	4. 176.00	2. 88.80		
13. 102.63	5. 132.00	3. 78.40		
14. 741.65		4. 71.04	9. .1155 per \$1 of sale	
15. 652.62	5. 5703 hrs.	5. 88.96	A. 99.79	
16. 513.43	.12625 per hr.	6. 61.76	B. 142.30	
17. 670.14	A. 223.08	4. 6463 sq. ft.	C. 51.51	
18. 1067.73	B. 57.57	\$1.50 per sq. ft.	D. 410.95	
19. 904.90	C. 107.94	1. 1875.00	E. 1023.79	
20. 452.98	D. 79.16	2. 570.00		
	E. 100.75	3. 600.00	10. .0455 per \$1 of sale	
	F. 107.94	4. 202.50	A. 11.94	
	G. 43.56	5. 1296.00	B. 6.14	
Columns		6. 3367.50	C. 25.62	
1. 3847.24		7. 1296.00	D. 18.46	
2. 3121.69		8. 487.50	E. 31.86	
3. 2760.48			F. 41.38	
4. 2553.79	Lesson 26			
5. 2359.56	Adding			
6. 4488.52	Page 72			
	1. 4362.07	5. 5978 sq. ft.	Lesson 27	
	2. 5527.74	\$3.50 per sq. ft.	Adding	
	3. 5648.06	1. 7924.00	Page 74	
	4. 5224.16	2. 3020.50	1. 5490.80	
	5. 5267.11	3. 3367.00	2. 5434.26	
		4. 3892.00	3. 4908.02	
		5. 2719.50	4. 2923.20	
		6. 3976 sq. ft.	5. 4436.72	
		\$0.065 per sq. ft.		
		1. 55.90		
		2. 15.28		
		3. 19.76		
		4. 36.66	Lesson 27	
		5. 68.90	Partnership Invest- ment—Pro-rating	
		6. 61.95	Page 75	
	Lesson 26		1. \$2384.50	
	Mfg. Problems		\$2500.50 earnings	
	Dist. of Expense		on one dollar	
	Page 73		A. 112.52	
1. 1350 sq. ft.	1. 6635 sq. ft.	2. 75.02	B. 75.02	
\$0.85 per sq. ft.	.753579 per sq. ft.	3. 62.51	C. 62.51	
A. 187.00	1. 188.39	4. 162.66	D. 162.66	
B. 323.00	2. 105.50	5. 183.54	E. 183.54	
C. 425.00	3. 143.18			
D. 212.50	4. 177.09			
	5. 124.34			
		Distribution of Ex- pense on Sales		
		Page 73		
2. 6350 sq. ft.	6. 2652.60	7. .065 per \$1 of sale	1. \$39,000.00	
.781889 per sq. ft.	7. 376.79	2. 64.94	\$23359 earnings	
1. 1278.39	8. 1232.10	3. 217.49	on one dollar	
2. 105.56		4. 363.02	A. 2803.08	
3. 144.65		5. 289.90		
4. 183.74				
5. 125.10				
6. 2541.14				
7. 390.94				
8. 195.47				
3. 4400 sq. ft.	2. 5042 sq. ft.			
.125 per sq. ft.	\$4.00 per sq. ft.			
1. 250.00	A. 1360.00			
2. 200.00	B. 13040.00			

B.	1868.72	21.	13.375	26.	2.847	Lesson 30
C.	1997.19	22.	19.625	27.	2.113	Comparison of Statistical Figures by
D.	1681.85	23.	22.938	28.	16.366	Percentage
E.	759.17	24.	1.375	29.	19.821	Page 81
		25.	43.75	30.	2.518	
3.	\$3772.50					
	\$27966 earnings on one dollar			31.	35.572	(1) Rec. 1002635
A.	243.37			32.	29.270	1. .0648
B.	168.42	Lesson 29		33.	3.932	2. .1308
C.	206.95	Adding		34.	.973	3. .1203
D.	346.78	Page 78		35.	15.386	4. .0567
E.	89.49					5. .0903
		1.	3860.27			6. .0802
		2.	4445.54	36.	3.714	7. .0326
		3.	4634.55	37.	.395	8. .0557
		4.	4971.12	38.	.106	9. .1459
		5.	5152.15	39.	6.358	10. .2227
				40.	2.255	
						1.0000
1.	4217.74	Lesson 29		41.	3.359	
2.	3964.02	Reciprocal Method of		42.	1.824	(2) Rec. 9869719
3.	3551.25	Division—Short Cut		43.	.492	1. .0494
4.	4391.29	Method		44.	7.361	2. .0987
5.	6133.66	Page 79		45.	.936	3. .1516+
		1.	7.536			4. .0774+
		2.	6.696	991.59	26.80	5. .1086+
		3.	2.054			
		4.	38.660	46.	.01	6. .0765—
		5.	7.107	47.	.04	7. .0791+
		6.	17.607	48.	.251	8. .0617+
		7.	1.411	49.	.910	9. .1785+
		8.	98.214	50.	.013	10. .1185—
		9.	5.875			
		10.	138.874	51.	.114	1.0000
				52.	.042	
		11.	.393	53.	.01	
		12.	1.569	54.	.106	(3) Rec. 1047768
		13.	2.028	55.	.043	1. 58.22
		14.	.75			
		15.	1.089	5323.10	1.539	2. 16.24
						3. 2.46
		16.	.272			4. 1.87
		17.	.281			5. 1.42
		18.	.683	Lesson 30		
		19.	2.222	Adding		
		20.	4.693	Page 80		
		21.	7.226	1.	3777.58	6. 7.34
		22.	4.839	2.	3053.19	7. .47
		23.	4.145	3.	5035.58	
		24.	2.419	4.	5457.93	
		25.	3.710	5.	4712.33	
						100.00

(4) Rec. 8835483  
 1. 58.88  
 2. 19.97  
 3. 3.10  
 4. 1.72  
 5. 1.50  
 6. 4.86  
 7. .35

2. 23.57  
 3. 7.22  
 4. 5.77  
 5. 35.59  
 6. .38  
100.00

(4) Total \$5200.80  
 Rec. 1922777  
 1. .1999  
 2. .4415  
 3. .3586  
1.0000

Lesson 32  
 Adding  
 Page 84  
 1. 4646.38  
 2. 4763.54  
 3. 3920.85  
 4. 4866.04  
 5. 3753.27

8. 3.54  
 9. 1.86  
 10. 4.22  
100.00  
 Rec. 8965875  
 A. 41.92  
 B. 4.10  
 C. 43.98  
 D. 9.46  
 E. .54  
100.00  
 \$1115.34

(2) Total \$2,296.35  
 Rec. 4354732

1. 37.02  
 2. 15.05  
 3. 1.52  
 4. 2.63  
 5. 12.43  
 6. 2.72  
 7. 1.98  
 8. .26  
 9. 12.54  
 10. .20  
 11. 1.52  
 12. 9.67  
 13. 2.45  
100.00

Lesson 32  
 Factory Cost Report on Spoilage  
 Page 85

	Spoilage	%	Total Cost of Spoilage	25% Wage Deduction
1.	22	7.3	\$2.68	\$.67
2.	16	4.9	1.95	.49
3.	28	7.7	3.42	.86
4.	16	5.	1.95	.49
5.	40	10.1	4.88	1.22
6.	17	4.2	2.28	.57
7.	12	2.8	1.61	.40
8.	16	4.4	2.14	.54
9.	13	4.5	1.74	.44
10.	42	10.	5.63	1.41
11.	14	4.3	1.75	.44
12.	15	4.3	1.88	.47
13.	28	7.4	3.50	.88
14.	20	5.2	2.50	.63
15.	4	.9	.50	.13
16.	26	6.1	3.43	.86
17.	11	3.	1.45	.36
18.	40	8.5	5.28	1.32
19.	17	5.9	2.24	.56
20.	13	3.4	1.72	.43
21.	28	5.7	3.44	.86
22.	31	5.6	3.81	.95
23.	65	10.3	8.00	2.00
24.	24	5.8	2.95	.74
25.	11	3.6	1.35	.34

Lesson 31  
 Adding  
 Page 82

1. 5760.84  
 2. 4559.61  
 3. 3672.24  
 4. 4444.97  
 5. 3099.02

(3) Total \$1,864.95  
 Rec. 5362071  
 1. 22.52  
 2. 22.52  
 3. 8.87  
 4. 1.29  
 5. 5.66  
 6. 3.49  
 7. 2.95  
 8. 4.29  
 9. .41  
 10. 4.35  
 11. 3.51  
 12. 3.42  
 13. 13.41  
 14. 2.41  
 15. .54

Lesson 33  
 Adding  
 Page 88

Lesson 33  
 Division Drill  
 Page 89

Lesson 31  
 Comparison of Statistical Figures (Cont'd)  
 Page 83

(1) Total—\$1,039.50  
 Rec. 9620005  
 1. 27.47

16. .36  
100.00  
 5. 4452.09

1. 1.426  
 2. 1.730  
 3. 2.016  
 4. .262  
 5. 3.284

6.	3.745	51.	1.254	96.	.880	6.	307692
7.	1.268	52.	224.551	97.	1.339	7.	446428
8.	2.238	53.	3.798	98.	1.853	8.	273973
9.	1.225	54.	.387	99.	.464	9.	694444
10.	2.507	55.	9.738	100.	1.857	10.	178571
11.	1.854	56.	2.070	101.	2.051	11.	166667
12.	1.696	57.	1.019	102.	.763	12.	578704
13.	21.026	58.	1.921	103.	1.127	13.	150602
14.	3.386	59.	1.620	104.	2.008	14.	189394
15.	.806	60.	6.495	105.	1.454	15.	277778
16.	1.145	61.	2.166	106.	.993	16.	225225
17.	2.083	62.	1.473	107.	1.733		
18.	1.308	63.	11.624	108.	2.180		
19.	3.067	64.	6.964	109.	.384		
20.	2.879	65.	.666	110.	3.175		
21.	.697	66.	1.323	111.	.630		
22.	1.203	67.	7.824	112.	29.344		
23.	2.001	68.	1.092	113.	3.674	(1)	\$399.33 Total
24.	.662	69.	12.395	114.	.541		250419 Rec.
25.	2.780	70.	3.764	115.	9.446		13.77%
26.	2.124	71.	1.023	116.	1.762		2.48
27.	1.421	72.	1.134	117.	.985		6.62
28.	1.491	73.	1.200	118.	2.888		75.63
29.	.994	74.	.804	119.	1.666		1.50
30.	8.850	75.	3.360	120.	2.860		
31.	2.388	76.	1.253				100.00%
32.	1.388	77.	1.639				
33.	1.353	78.	1.858				
34.	3.042	79.	.362				
35.	8.031	80.	6.421				
36.	1.351	81.	2.722	1.	1611.46		20.04
37.	1.853	82.	1.153	2.	1809.55		42.50
38.	14.460	83.	1.569	3.	1883.14		5.25
39.	7.163	84.	1.582	4.	1494.18		7.06
40.	.359	85.	624.798	5.	1236.90		
41.	1.111	86.	1.418	6.	2348.45		
42.	3.309	87.	1.994				
43.	1.976	88.	9.717				
44.	9.123	89.	9.845				
45.	2.135	90.	.567				
46.	.995	91.	1.216	1.	227273		29.63
47.	1.484	92.	16.087	2.	116279		1.18
48.	1.797	93.	1.133	3.	133333		41.54
49.	.300	94.	8.935	4.	3125		
50.	3.515	95.	2.304	5.	892856		
							100.00%

(4)	\$1170.00 Total 8547 Rec. 6.24% 48.63 19.49 5.04 13.93 6.67 100.00%	.046 20974.130 6.985 6784.668 1110988.88 1.147 1.322 712.122 15074.444 6796.637	Lesson 35 Controlled Key Review Page 94 Lines 32730.42 18189.20 26547.97 18882.78 6791.67	6. 67.14 7. 72.86 8. 34.18 9. 72.95 10. 31.71 278.84
(5)	8142 sq. ft. 12282 Rec. 20.46% 6.63 28.76 18.18 15.01 10.96 100.00%	.247 6.190 392.230 .513 .249 .188 1776.163 939100.	6. 29171.23 7. 28918.12 8. 10246.44 9. 20144.54 10. 27437.31 11. 19062.14 12. 28922.83 13. 19678.81 14. 45610.74 15. 30017.13	11. 47.38 12. 43.49 13. 9.49 14. 183.01 15. 17.03 300.40 16. 36.35 17. .97 18. .89 19. 1.56 20. 2.47 42.24
(6)	1452 Hrs. 688705 Rec. 19.83% 20.94 6.61 22.18 5.17 25.27 100.00%	.703 1.682 8.678 23588.618 .217 12.304 3.959 8.260 .538 4.501 1.644 18.809 1.742 4.227 1.824 9.084 92792.855 .704 78.049 11.396 410933.33 1111100.	362351.33 Columns 1. 44473.10 2. 42828.08 3. 45197.81 4. 44564.47 5. 43678.40 6. 40687.20 7. 51286.20 8. 49636.07 362351.33	21. 855.60 22. 547.55 23. 1862.08 24. 535.69 25. 888.98 4689.90 26. 2364.72 27. 1132.92 28. 305.18 29. 719.68 30. 797.37 5319.87
	Lesson 34 Adding Page 92		Lesson 35 Railroad Routines Freight Waybill Page 95	Lesson 36 Adding Page 96
1.	4791.77	37.	362351.33	
2.	3387.47	38.		
3.	5412.44	39.		
4.	4863.85	40.		
5.	5084.03			
	Lesson 34 Division Practice Page 93			
1.	.326	46.	1. 33.41 2. 11.85	1. 5219.83
2.	26295.	47.	3. 22.77	2. 3148.12
3.	57.237	48.	4. 6.83	3. 5985.62
4.	.192	49.	5. 27.16	4. 2997.28
5.	.111	50.	102.02	5. 5273.39

Lesson 36  
 Railroad Routines (Cont'd)  
 Interline-Waybills  
 Page 97

	A	B	C
1.	156.30	168.69	56.23
2.	102.41	112.14	41.48
3.	102.28	115.18	44.79
4.	121.95	133.52	57.22
5.	46.82	51.19	25.21
6.	23.63	26.15	14.08
7.	74.58	83.54	49.06
8.	25.72	28.44	37.71
9.	45.39	52.53	39.62
10.	25.87	29.94	22.59
11.	24.19	24.06	9.35
12.	18.22	16.24	12.25
13.	40.19	12.92	4.30
14.	659.87	629.88	209.96
15.	32.60	35.19	11.73
16.	136.07	34.02	11.34
17.	45.56	16.08	5.36
18.	35.42	10.34	3.44
19.	67.29	24.86	8.28
20.	90.82	23.93	7.98
	<hr/> \$1875.18	<hr/> \$1628.84	<hr/> \$ 671.98
		Total —	<hr/> \$4,176.00

Lesson 37	6.	2088	.0172
Adding	7.	8022	.0175
Page 98	8.	7923	.0145
	9.	1202.4	.0152
1.	4970.76	10.	.0169
2.	2722.29		
3.	1488.03		
4.	2661.68	11.	\$1145.83
5.	4952.00	12.	601086

Lesson 37  
 Railroad Routines  
 (Cont'd)  
 Ton Miles  
 Page 99

	Ton	Rate
	Miles	Ton Mile
1.	2322.6	\$ .0166
2.	15606	.0145
3.	13892.4	.01
4.	17920	.0154
5.	6085.2	.01

14.	a.	3,574.450	3. 2114 Total Mileage
	b.	2,532.600	83.96
	c.	6,930.000	13.58
	d.	5,292.000	.80
	e.	266.000	1.66
	f.	2,232.500	<hr/> 100.00%
	g.	1,961.000	
	h.	2,759.760	
	i.	2,669.760	4. 2248 Total Mileage
	j.	24.706	5.56
			91.46
			<hr/> 1.11
			1.87
			<hr/> 100.00%
			5. 1704 Total Mileage
			14.67
			83.45
			.1.88
			<hr/> 100.00%
			6. 2304 Total Mileage
			91.75
			4.73
			.22
			<hr/> 3.30
			100.00%
			7. 2582 Total Mileage
			86.99
			9.68
			3.33
			<hr/> 100.00%
			8. 2896 Total Mileage
			12.09
			82.22
			3.80
			1.90
			<hr/> 100.00%+1
			9. 1960 Total Mileage
			3.83
			7.40
			88.37
			.41
			<hr/> 100.00%+1

## ANSWER BOOK

## PART TWO

10. 1980 Total Mileage	93.28	18. 2067 Total Mileage	41.41	6. 11.19	6. 230.79
	4.80		49.35	7. .65	7. 116.59
	1.92		8.47	8. 7.24	8. 33.08
	<hr/> 100.00%		.77	9. 2.48	9. 544.76
				10. 13.72	10. 845.62
11. 2523 Total Mileage	13.87	18. 100.00%	100.00%	11. 6.53	11. 325.04
	83.91	19. 1899 Total Mileage	39.39	12. 8.03	12. 187.87
	2.22		49.66	13. 24.43	13. 138.54
	<hr/> 100.00%		10.95	14. 53.84	14. 18.65
				15. 49.71	15. 23.40
12. 1710 Total Mileage	5.73	20. 100.00%	100.00%	16. 7.77	16. 225.70
	91.81	21. 2440 Total Mileage	35.86	17. 4.98	17. 18.05
	2.46		3.81	18. 1.01	18. 64.65
	<hr/> 100.00%		.41	19. 1.37	19. 127.32
13. 2617 Total Mileage	94.76	22. 100.00%	100.00%	20. 1.52	20. 35.75
	2.87	23. 968 Total Mileage	22.62	21. 53.58	21. 66.84
	2.37		1.55	22. 7.47	22. 61.06
	<hr/> 100.00%			23. 6.31	23. 15.89
14. 2637 Total Mileage	96.40	24. 100.00%	100.00%	24. .78	24. 575.41
	.42	25. 968 Total Mileage	75.83	25. .63	25. 481.35
	3.19		22.62	26. .72	26. 248.24
	<hr/> 100.00% +1		1.55	27. 2.48	27. 81.74
15. 2046 Total Mileage	47.65	28. 100.00%	100.00%	28. 4.88	28. 28.75
	7.62	29. 968 Total Mileage	30.	29. 2.68	29. 28.02
	41.06		4.99	30. 4.99	30. 5.07
	3.67	31. 100.00%	100.00%	31. 5.35	
	<hr/> 100.00%	32. Lesson 39	2423.15	32. 2.59	
16. 2733 Total Mileage	75.48	33. Adding	3372.45	33. .72	Lesson 41
	24.52	34. Page 102	2874.22	34. .60	Adding
	<hr/> 100.00%	35. 1. 2664.47	36. 4.67	35. .28	Page 106
17. 2373 Total Mileage	79.01	36. 2. 2944.65	37. 7.82	36. 4081.85	
	18.96	37. 3. 2293.73	38. 10.39	37. 3976.95	
	.68	38. 4. 4105.89	39. 10.84	38. 3715.91	
	1.35	39. 5. 3679.71	40. 13.03	39. 4369.12	
	<hr/> 100.00%	40. 6. 1371.98	41. .93	40. 6238.88	
		41. 7. 1803.56	42. 4.97		
		42. 8. Lesson 39	43. 6.15	Lesson 41	
		Buying & Selling	44. 4.92	Buying & Selling	
		Merchandise	45. 6.78	Merchandise	
		Gross & Dozens		Gross & Dozens	
		Page 103		Page 105	
		1. \$ 8.27	1. 77.94	1. 9.80	
		2. 4.96	2. 26.65	2. 22.04	
		3. .69	3. 91.76	3. 504.30	
		4. .64	4. 48.65	4. 1118.77	
		5. 1.88	5. 4.06	5. 205.15	
				6. 873.77	
				7. 920.16	
				8. 127.76	

Lesson 42	11.	34.8	5.	2.25	3.30	11.	2056.82	
Adding	12.	14.2		8.74	15.20	12.	1187.28	
Page 108	13.	42.4		7.03	8.88	13.	2289.00	
1. 3833.94	14.	15.4		3.05	4.37	14.	1655.07	
2. 4350.48	15.	33.4		21.07	31.75	15.	1154.14	
3. 4651.85	16.	24.5	6.	1.44	2.70	16.	1047.69	
4. 5128.97	17.	6.5		1.08	1.80	17.	1731.89	
5. 5033.65	18.	13.4		.84	2.80	18.	1601.57	
Lesson 42	19.	22.2		30.00	36.00	19.	1717.66	
Merchant Problems	20.	29.3				20.	965.77	
Mark-up								
Page 109								
Mark-up	% of		Lesson 44				Lesson 45	
Mark-up			Adding				Sales Analysis Figures	
			Page 112				Page 115	
1. \$ 3.09	34.95%		1. 2557.08				J. A. Williams	
2. 18.00	27.06		2. 2836.70			Sales	Dept.	Profit
3. 2.05	32.80		3. 2488.05			\$221.13	1	\$78.40
4. 39.50	24.69		4. 1343.57			227.70	2	63.52
5. 23.00	30.46		5. 2994.06			19.08	27.90	159.77
6. 13.10	36.90						3. 1.04	193.92
7. 8.00	9.47						1. 1.75	215.96
8. 50.00	22.22		Lesson 44				2. 2.80	102.10
9. 26.00	23.58		Extending Cost and				11.55	134.77
10. 16.40	17.73		Retail Prices				3.30	30.42
11. 38.90	28.71		on Invoices				17.64	108.62
12. 50.00	40.00		Page 113				26.61	288.63
13. 4.40	30.88						1550.50	72.00
14. 5.80	19.08		Cost	Retail				
15. .14	15.22		1. \$ .72	\$ 1.08				
Lesson 43			18.00	21.00				
Adding			5.46	7.70				
Page 110			2.00	3.00				
			26.18	32.78				
1. 3938.52								
2. 2942.83			2. 1.65	3.00				
3. 4781.26			13.20	18.00				
4. 5541.51			2.73	3.90				
5. 4672.48			11.70	14.30				
Lesson 43								
Merchant Problems			29.28	39.20				
Mark-downs			3. 4.29	5.94				
Page 111			5.00	5.40				
1. 14.6%			19.08	22.50				
2. 16.7			12.75	16.50				
3. 16.9								
4. 14.5			41.12	50.34				
5. 11.4			4. 7.56	9.90				
6. 63.			1.16	2.90				
7. 11.8			2.24	5.44				
8. 10.4			35.20	43.20				
9. 43.								
10. 23.3			46.16	61.44				
			10.	925.17				

Lesson 46  
 Sales Analysis Figures  
 Page 117

## Depts.

 1. \$212.87  
 2. 451.62  
 3. 637.58  
 4. 644.62  
 5. 207.69  
 6. 370.38  
 7. 371.86  
 8. 202.58  
 9. 244.78  
 10. 96.28

 11. 401.91  
 12. 498.74  
 13. 96.17  
 14. 277.01  
 15. 113.76

 16. 223.19  
 17. 206.54  
 18. 183.23  
 19. 254.01  
 20. 121.19

 21. 335.23  
 22. 99.54  
 23. 453.01  
 24. 393.45  
 25. 145.03 7242.27

 Salesman  
 Deam \$1680.22  
 Bolger 1414.42  
 Thomas 1442.23  
 Austin 1227.52  
 Ward 1477.88

 Lesson 47  
 Adding  
 Page 118

 1. 469.46  
 2. 427.90  
 3. 492.32  
 4. 480.19  
 5. 438.19

 6. 482.59  
 7. 531.03  
 8. 469.06  
 9. 451.95  
 10. 422.33

 Lesson 47  
 Sales Slips and  
 Sales Audit  
 Page 119

 1. \$80.55 341.58 C.  
 2. 105.49 395.39 Ch.  
 3. 78.89 114.74 c.o.d.  
 4. 81.85 56.00 Re.  
 5. 144.52 \$795.71

 6. 62.94  
 7. 97.95  
 8. 56.95  
 9. 39.42  
 10. 47.15

\$795.71

## Net Sales Dept. B

 11. \$314.75 1127.69 C.  
 12. 251.75 974.10 Ch.  
 13. 205.59 94.45 c.o.d.  
 14. 226.80 61.30 Re.  
 15. 206.95 2134.94

16. 225.00

17. 155.75

18. 211.70

19. 180.25

20. 156.40

\$2134.94

## Net Sales Dept. C

 21. \$65.80 \$498.69 C.  
 22. 191.25 371.77 Ch.

 23. 116.25 94.70 c.o.d.  
 24. 96.44 28.65 Re.  
 25. 95.20 \$936.51

 26. 28.37  
 27. 158.50  
 28. 84.20  
 29. 45.50  
 30. 55.00  
 \$936.51

 Lesson 48  
 Adding  
 Page 120

 1. 2423.15  
 2. 3372.45  
 3. 2874.22  
 4. 2664.47  
 5. 2944.65  
 6. 2293.72  
 7. 4105.89  
 8. 3679.71  
 9. 1361.98  
 10. 1803.56

 Lesson 48  
 Selling Merchandise  
 Page 121

		%
June 1	\$ 931.00	14.66
2	729.00	11.48
3	951.00	14.97
4	1629.00	25.65
5	733.00	11.54
6	1378.00	21.70
Total Recip.	\$6351.00 157456	100.00%

		%
June 8	\$ 486.34	7.82
9	888.94	14.30
10	833.70	13.41
11	1419.30	22.82
12	1171.20	18.83
13	1418.75	22.82
Total Recip.	\$6218.23 160817	100.00%

 Lesson 49  
 Adding  
 Page 122

1. 1460.96	6. 2442.66
2. 2049.83	7. 2548.91
3. 2624.78	8. 1167.39
4. 1972.17	9. 2943.96
5. 3344.08	10. 2106.51





Lesson 54  
 Grain Invoices—Dockage  
 Page 135

	Dockage	Net Weight	Bushels	Gross Value	Freight	Net Value	
1.	1869 lb.	91601 lb.	1526.683	\$1709.88	\$252.37	\$1457.51	16. 1882.13
2.	1410	92590	1653.393	925.90	169.20	756.70	17. 77.78
3.	2303	89817	1871.188	1169.49	188.85	980.64	18. 142.71
4.	1446	70834	1180.567	1050.70	162.63	888.07	19. 1138.99
5.	2325	90675	1511.250	1428.13	260.40	1167.73	20. 1397.39
						\$5250.65	
6.	902 lb.	59218 lb.	1850.563	\$ 851.26	\$ 96.19	\$ 755.07	21. \$ 53.41
7.	1349	88611	2769.094	1246.09	134.94	1111.15	22. 6.91
8.	1933	94727	1691.554	1048.76	309.31	739.45	23. 102.54
9.	1446	70834	1264.893	739.96	180.70	559.26	24. 87.91
10.	1347	88428	1842.250	1105.35	166.08	939.27	25. 60.63
						\$4104.20	
11.	1200 lb.	48000 lb.	800.000	\$ 800.00	\$102.00	\$ 698.00	31. 81.46
12.	1353	88847	1480.783	1510.40	198.44	1311.96	32. 30.53
13.	1683	82477	1472.804	3682.01	159.90	3522.11	33. 144.95
14.	866	56874	1015.607	2792.92	106.82	2686.10	34. 531.25
15.	1288	63132	1127.357	2931.13	96.63	2834.50	35. 336.35
						\$11052.67	
16.	108 lb.	7112 lb.	148.167	\$ 85.94	\$ 18.77	\$ 67.17	36. 50.96
17.	1280	62720	1306.667	777.47	160.00	617.47	37. 305.83
18.	1406	54814	1712.938	757.98	101.20	656.78	38. 84.15
19.	2190	70810	1180.167	1050.35	146.00	904.35	39. 47.79
20.	1200	48000	800.000	736.00	108.00	628.00	40. 18.90
						\$2873.77	

 Lesson 56  
 Adding  
 Page 138

	Gross Bushels	Dockage	Net Bushels
1.	1557.833	31.157	1526.676
2.	1036.667	25.917	1010.750
3.	1010.714	20.214	990.500
4.	1321.429	19.821	1301.608
5.	1678.571	50.357	1628.214

Lesson 55	Lesson 55	6.	1493.80	6. 1456.61
Adding	Buying and Selling	7.	293.06	7. 2131.15
Page 136	Iron and Steel	8.	1115.02	8. 2350.72
	Page 137	9.	103.02	9. 2105.30
		10.	228.48	10. 1843.69
1.	8176.58	1.	\$672.79	11. 2446.80
2.	8062.81	2.	299.13	12. 2293.91
3.	8505.36	3.	308.49	13. 1373.28
4.	11682.36	4.	151.92	14. 2655.06
5.	9931.57	5.	548.32	15. 2634.42
		11.	73.17	
		12.	1878.32	
		13.	1229.82	
		14.	1906.10	
		15.	4023.18	





Amount of Policy \$144,240.00 Premium \$ 3,038.84 Commission 525.98	11.	2519.25	Multiplication 17. 46163.2875 18. 10949.5563 19. 7.5805478 20. 1.1920521	Reciprocals 40. .290697 41. .148038		
	12.	2357.80				
	13.	2439.50				
	14.	2796.53				
	15.	3054.57				
	16.	2840.96				
	17.	3043.75	21. 11199.71			
	18.	2262.37	22. 240076603.	a. 17.86—4% b. 26.61—1 c. 9.94— d. 35.48—2 e. 10.10—3		
	19.	2183.39	23. 41.30			
	20.	2743.81	24. 192.14			
	General Review		Payroll			
	Addition		25. 86 hr. \$137.60			
	Page 151		26. 78½ hr. \$120.89	Recip. 100.00% 410677		
			Total \$258.49			
Distribution						
Lesson 61 Fire Insurance Page 149	1.	17322.94	Interest 27. \$3.07 28. 3.02 29. 8.15 30. 6.31	a. \$16116.71 b. 19113.75 c. 16835.39 d. 15673.28 e. 8715.87		
	2.	14873.87				
	3.	16976.43				
	4.	9224.56				
	5.	15563.67				
	6.	15614.27				
	7.	8484.51				
	8.	9778.96				
	9.	10257.52				
	10.	13227.01				
\$76455.00						
Subtraction						
Lesson 62 Adding Page 150	11.	\$ 4404.77	31. 3.91	a. \$ 306.91 b. 2731.52 c. 920.74 d. 1507.55 e. 1193.28		
	12.	12627.30	32. 4.09			
			33. 3.94			
			34. 12.29			
			35. 42.47			
			36. 28.90			
			37. 22.44			
			38. 570.02			
			39. 566.36			
				\$6660.00		

Property of Zathie Marchel  
7132 S. Glengarry Ave  
Whittier, Calif.

